Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1925-26

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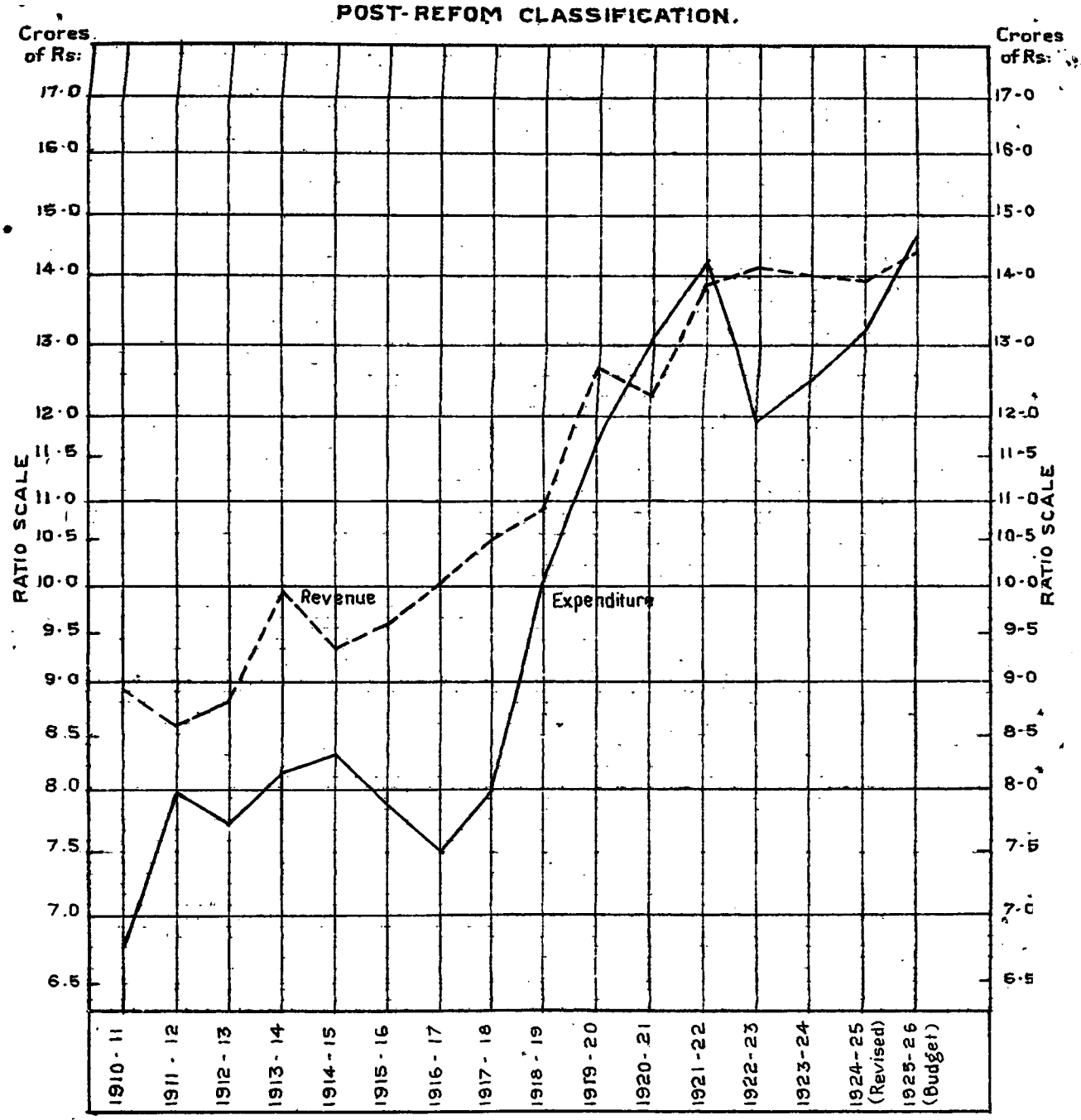
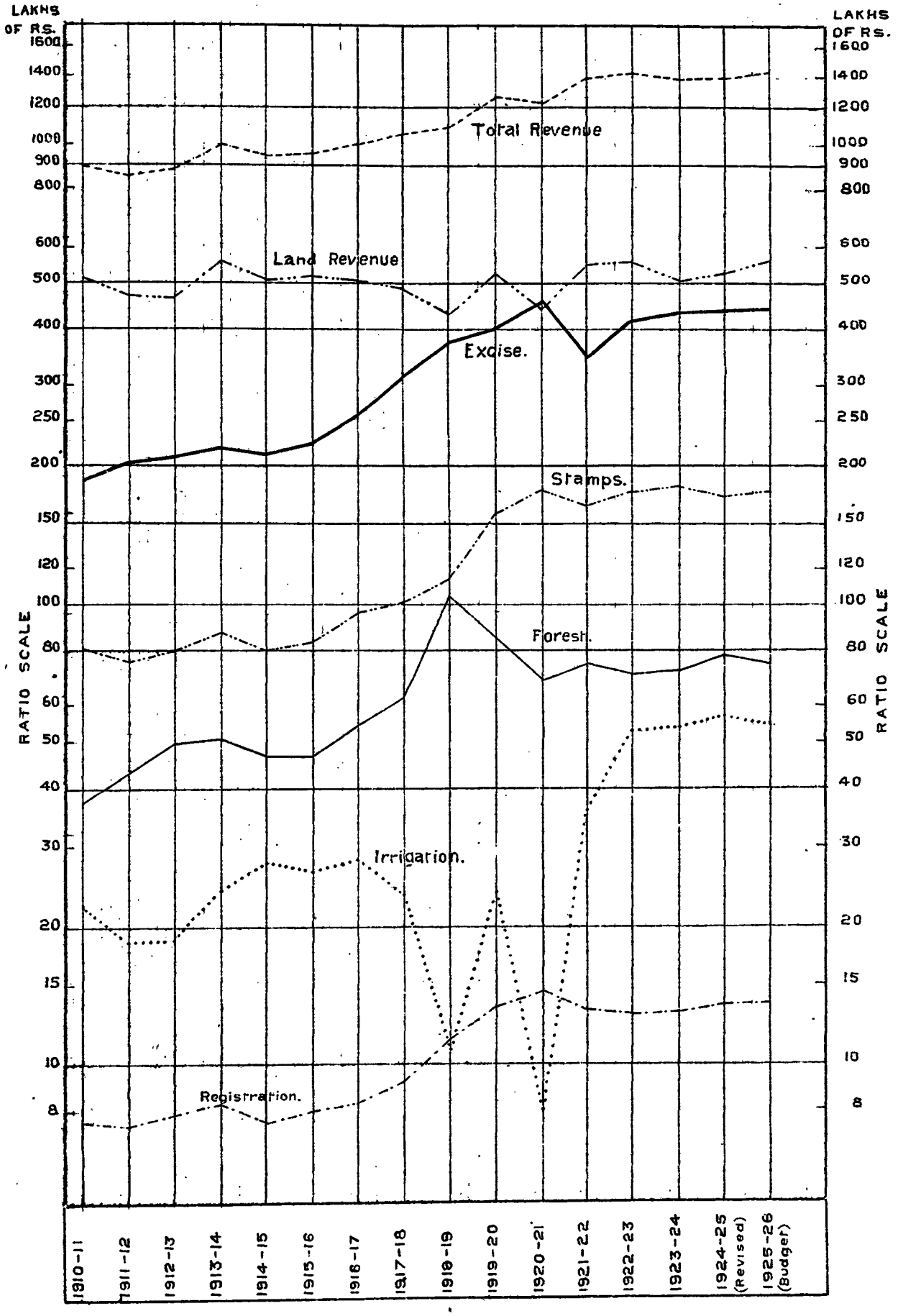
I

GROWTH OF REVENUE (Ordinary) AND EXPENDITURE (Charged to Revenue) OF THE GOVERNMENT OF BOMBAY ACCORDING TO POST-REFOM CLASSIFICATION.



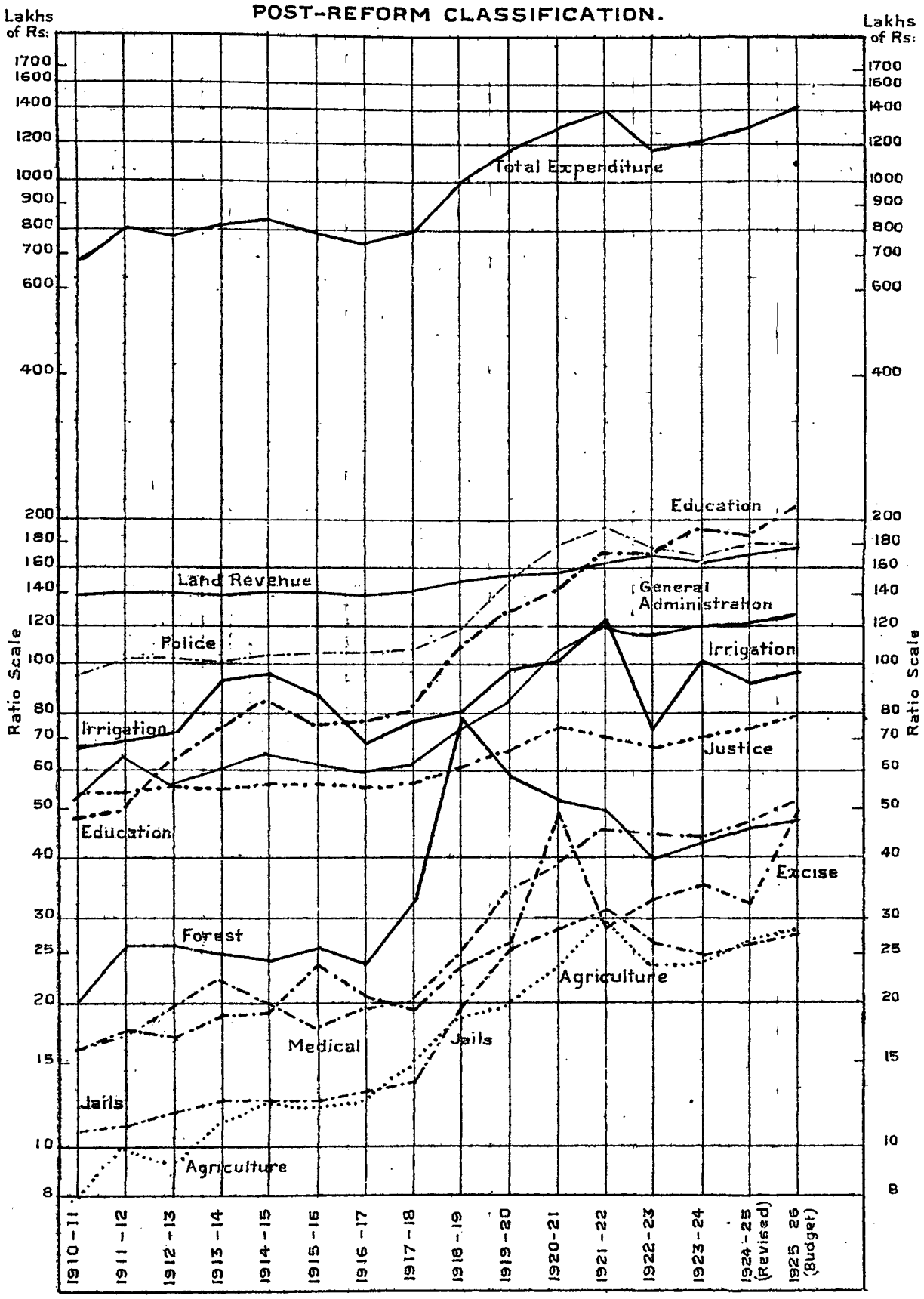
II

GROWTH OF REVENUE (ODINARY) OF THE GOVERNMENT OF BOMBAY ACCORDING TO POST-REFORM CLASSIFICATION



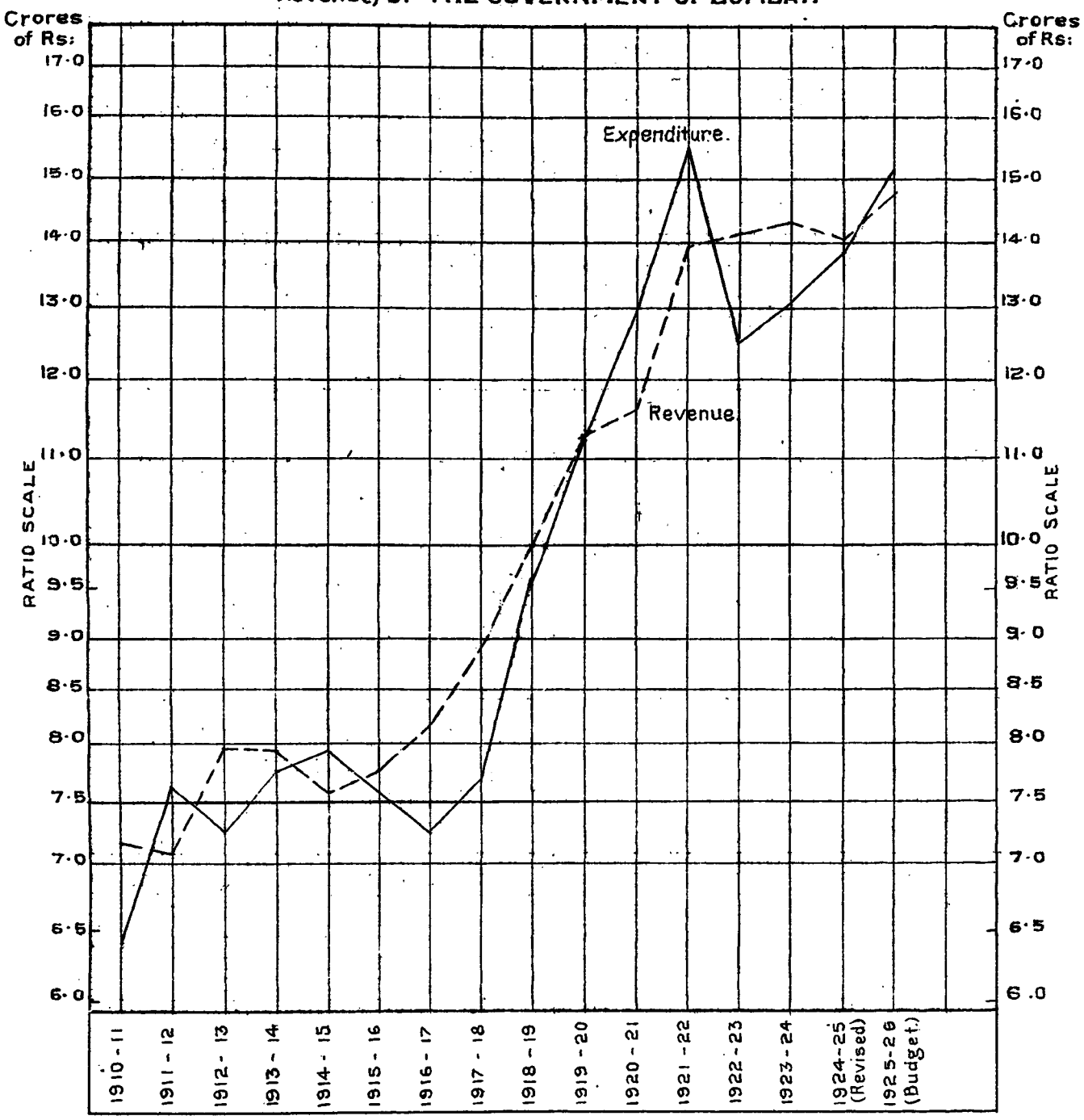
III

GROWTH OF EXPENDITURE (Charged to Revenue) OF THE GOVERNMENT OF BOMBAY ACCORDING TO POST-REFORM CLASSIFICATION.



IV

GROWTH OF ACTUAL REVENUE (Ordinary) AND EXPENDITURE (Charged to Revenue) OF THE GOVERNMENT OF BOMBAY.



STATEMENT A.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD.

ACCOUNTS FOR THE FIVE YEARS ENDING 1923-24

AND

BUDGET AND REVISED ESTIMATES FOR 1924-25.

No. of Account Head.	Heads of Revenue.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Budget.	1924-25, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
II	Taxes on Income	...	...	1,14,58	3,00	...	3,40	...
V	Land Revenue	5,25,44	4,25,12	5,47,44	5,58,69	5,08,89	5,75,78	5,24,00
VI	Excise	3,98,23	4,54,86	3,42,69	4,22,79	4,34,59	4,39,90	4,35,90
VII	Stamps { A.—Non-judicial ... B.—Judicial ...	94,35 63,77	1,01,97 75,32	84,38 79,98	94,85 81,78	91,20 88,69	95,50 73,00	91,03 80,55
VIII	Forest	84,58	68,63	74,94	70,37	71,50	81,08	77,81
IX	Registration	13,30	14,46	13,27	13,02	12,87	13,25	13,50
IX-A	Scheduled Taxes	...	...	...	2,66	9,40	10,48	9,00
	Total	11,79,67	11,40,36	12,57,28	12,47,16	12,17,14	12,92,39	12,31,79
	Irrigation.							
XIII	Works for which capital accounts are kept.	22,65	6,68	34,39	52,28	53,34	49,20	52,75
XIV	Works for which no capital accounts are kept.	1,12	1,19	1,31	97	68	90	46
	Total ...	23,77	7,87	35,70	53,25	54,02	50,10	53,21
	Debt Service.							
XVI	Interest { Ordinary ... Development ...	10,02 ...	13,43 ...	} 66,14 {	21,28 58,79	19,68 83,24	16,27 1,18,14	14,81 1,16,56
	Total ...	10,02	13,43	66,14	80,07	1,02,92	1,34,41	1,31,37
	Civil Administration.							
XVII	Administration of Justice ...	10,15	10,47	10,73	13,87	14,82	18,00	15,75
XVIII	Jails and Convict Settlements ...	4,33	4,49	4,61	4,84	5,18	4,71	4,71
XIX	Police	1,67	2,25	2,42	7,69	5,90	4,46	4,75
XX	Ports and Pilotage	34	49	40	38	...	...	...
XXI	Education	6,94	7,44	7,70	9,58	10,04	9,88	10,75
XXII	Medical	4,89	6,81	5,72	6,52	6,48	6,15	6,15
XXIII	Public Health	10	14	16	4,76	8,35	3,24	4,00
XXIV	Agriculture	4,38	2,58	2,87	3,53	3,54	3,24	3,24
XXV	Industries	28	20	22	43	4	72	31
XXVI	Miscellaneous Departments ...	1,01	94	1,08	1,20	2,01	1,66	2,47
	Total ...	34,09	35,81	35,91	52,80	56,36	52,06	52,13
	Buildings, and roads.							
XXX	Civil Works (Civil)	8	8	...	...	...	...	...
XXX	Civil Works (Public Works) ...	8,25	19,09	20,87	16,36	17,89	14,00	14,96
	Total ...	8,33	19,17	20,87	16,36	17,89	14,00	14,96
	Miscellaneous.							
XXXII	Transfers from Famine Insurance Fund.	...	...	...	...	...	...	...
XXXIII	Receipts in aid of Superannuation	7,16	7,65	10,48	14,77	15,81	14,35	15,50
XXXIV	Stationery and Printing	1,86	2,46	2,33	2,87	2,74	2,75	2,75
XXXV	Miscellaneous	2,59	1,39	11,50	6,31	14,30	3,60	7,70
	Total ...	11,61	11,50	24,31	23,95	32,85	20,70	25,95
	Contributions and Assignments to the Central Government by Provincial Governments.							
XXXIX	Contributions to the Central Government by Provincial Governments.	...	...	−56,00	−56,00	−56,00	...	...
XXXIX-A	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	−73,49	−39	27,64	2,07	7,22
	Total ...	...	...	−1,29,49	−56,39	−28,36	2,07	7,22
	Extraordinary Items.							
XL	Extraordinary Receipts ...	...	...	...	...	...	...	...
	Capital account not charged to Revenue.							
XLII	Bombay Development Scheme ...	...	3,26	20,50	27,85	28,44	63,39	36,42

No. of Account Head.	Heads of Revenue.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Budget.	1924-25, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Debt, Deposits and Advances.							
	Permanent Debt incurred—							
	For Development ...	...	9,38,93	...	...	...	...	...
	For other purposes ...	...	...	...	...	...	...	...
	Miscellaneous Government Account ...	...	...	...	1	4,63	...	...
	Suspense Account. { Ordinary ...	...	...	...	1	23,78	...	14,82
	Suspense Account. { Development.	...	...	...		...	...	19,18
	Deposits and Advances—							
	Famine Insurance Fund ...	...	...	...	61,03	33.07	34,18	47,70
	Appropriation for Reduction or Avoidance of Debt. { Development.	...	...	19,32	20,21	11,04	11,75	11,40
	Appropriation for Reduction or Avoidance of Debt. { Ordinary ...	...	...	...	...	...	7,68	8,47
	Other deposits	...	...	3,00,00	...	...	...	...
	Loans and Advances by Provincial Government—							
	For Development	...	...	1,61,08	2,34	3,13	5,23	3,34
	For other purposes ...	75,19	63,51	61,14	98,28	59,65	51,49	41,36
	Loans between Central and Provincial Governments—							
	For Development ...	...	...	2,90,00	6,25,00	8,68,50	6,25,00	5,35,00
	For other purposes ...	...	...	12,91,64	1,40,20	1,52,08	4,89,95	2,04,68
	Total ...	75,19	10,02,44	21,23,18	9,42,08	11,55,88	12,25,28	8,85,95
	Total Receipts ...	13,42,68	22,33,84	34,54,40	23,87,13	26,37,14	28,54,40	24,89,00
	Opening Balance { Ordinary ...	...	...	3,11,02	1,92,72	4,02,05	4,35,17	5,44,79
	Opening Balance { Development.	...	...	- 4,74	21,41	81,90	40,56	37,62
	Grand Total ...	...	...	37,60,68	26,01,26	30,71,09	33,30,13	30,21,41

No. of Account Head.	Heads of Expenditure.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.
1	2	3	4	5	6	7
	Direct Demands on Revenue.					
2	Taxes on Income	...	...	1,66	...	...
5	Land Revenue	1,52,46	1,56,42	1,64,53	1,67,49	1,82,36
6	Excise	26,33	49,61	28,80	32,76	35,31
7	Stamps	3,73	3,62	3,52	3,59	3,87
8	Forest	59,19	52,99	50,80	40,14	43,55
9	Registration	5,35	6,08	6,67	7,41	6,66
9A	Scheduled Taxes	...	...	...	...	18
	Total ...	2,47,06	2,68,72	2,55,98	2,51,39	2,71,93
	Irrigation Revenue Account.					
14	Interest on Works for which capital accounts are kept—Irrigation Works.	30,40	31,17	39,54	42,73	49,22
15	Other Revenue Expenditure Financed from Ordinary Revenue—					
	A. Irrigation Works	33,45	34,66	43,26	30,33	20,76
	B. Navigation, Embankment and Drainage Works.					17
	Do. do. (Civil) ...	8	6	1	23	16
15 (1)	Other Revenue Expenditure Financed from Famine Insurance Grants.	...	...	...	...	...
	Total ...	63,85	65,89	82,81	73,29	70,31
	Irrigation Capital Account (charged to Revenue).					
16	Construction of Irrigation Works—					
	A. Financed from Famine Insurance Grants.	34,71	36,49	41,85	...	30,00
	B. Financed from Ordinary Revenues ...					...
	Total ...	34,71	36,49	41,85	...	30,00
	Debt Services.					
19	Interest { Ordinary	11,71	20,67	75,39	11,28	14,77
	{ Development	...	...		88,59	1,30,91
21	Reduction or Avoidance of Debt. { Ordinary ...	...	...	...	...	...
	{ Development ...	...	...	9,39	9,39	9,39
	Total ...	11,71	20,67	84,78	1,09,21	1,55,07
	Civil Administration.					
22	General Administration	84,50	1,06,80	1,22,62	1,17,00	98,83
24	Administration of Justice	66,83	74,61	70,99	67,00	68,87
25	Jails and Convict Settlements	26,27	29,15	31,39	27,03	24,74
26	Police	1,48,90	1,76,39	1,92,00	1,73,82	1,66,68
27	Ports and Pilotage	51	61	1,50	1,75	38
30	Scientific Departments	49	1,70	1,33	79	65
31	Education	1,29,51	1,43,39	1,72,45	1,72,24	1,91,75
32	Medical	34,10	38,48	46,00	45,45	43,19
33	Public Health	10,96	18,15	29,15	17,58	19,43
34	Agriculture	19,71	23,62	29,88	23,87	23,83
35	Industries	2,95	2,76	7,60	2,92	1,51
37	Miscellaneous Departments	2,20	3,11	4,73	5,01	5,95
	Total ...	5,26,93	6,18,77	7,09,64	6,54,46	6,45,81
	Buildings, Roads and Miscellaneous Public Improvements.					
41	Civil Works (Civil)	23,50	20,38	...	...	...
	Civil Works (Public Works)	1,52,50	1,87,18	1,88,13	1,06,14	97,92
	Total ...	1,76,00	2,07,56	1,88,13	1,06,14	97,92

1924-25, Budget.					1924-25, Revised Estimates.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	18
...	...	...	...	...	...	...	...	...	...	2
50,73	16,04	...	...	66,77	47,83	16,04	...	...	63,87	5
...	...	22,62	8,28	30,90	...	...	21,61	19,59	41,20	6
4,38	...	...	...	4,38	4,12	...	...	...	4,12	7
...	...	42,31	5,94	48,25	...	...	41,65	5,56	47,21	8
...	...	7,35	...	7,35	...	...	6,88	2	6,90	9
24	...	...	...	24	19	...	...	...	19	9A
55,35	16,04	72,28	14,22	1,57,89	52,14	16,04	70,14	25,17	1,63,49	
10,00	53,12	...	...	63,12	10,00	48,22	...	...	58,22	14
28,35	1,39	...	...	30,24	29,27	1,34	...	...	30,61	15A
27	2	...	...	29	34	2	...	...	36	15B
23	...	...	...	23	23	...	...	...	23	15B
...	...	...	...	...	...	...	...	...	...	15(1)
29,35	64,53	...	...	93,88	39,84	49,58	...	...	89,42	
...	...	...	...	...	...	...	...	...	...	16A
...	...	...	...	...	...	...	...	...	...	16B
...	...	...	...	...	...	...	...	...	...	
...	18,86	...	...	18,86	...	14,92	...	...	14,92	19
...	1,84,63	...	...	1,84,63	...	1,16,56	...	...	1,16,56	19
...	7,68	...	...	7,68	...	8,47	...	...	8,47	21
...	9,39	...	...	9,39	...	9,39	...	...	9,39	21
...	2,20,56	...	...	2,20,56	...	1,49,34	...	...	1,49,34	
1,06,40	1,21,22	1,54	...	2,29,16	1,01,85	1,21,31	1,54	...	2,24,70	22
60,84	12,41	...	...	73,25	61,03	12,08	...	...	73,11	24
26,33	1,62	...	...	27,95	25,23	1,13	...	...	26,36	25
1,73,23	9,38	...	...	1,82,61	1,67,82	12,06	...	...	1,79,88	26
21	...	...	...	21	21	...	...	...	21	27
...	...	67	...	67	...	...	67	...	67	30
6,56	21	1,78,57	8,39	1,88,73	8,66	17	1,70,71	8,64	1,88,18	31
7	...	38,58	8,61	47,26	7	2	38,66	9,45	48,20	32
...	...	21,47	3,04	24,51	...	...	21,42	3,68	25,10	33
...	...	23,76	2,69	26,45	...	...	23,60	2,93	26,53	34
...	...	1,28	9	1,37	...	...	10	9	19	35
4,18	1,07	16	...	5,41	3,66	1,10	17	3	4,96	37
3,77,82	1,45,91	2,61,03	22,82	8,07,58	3,68,53	1,47,87	2,56,87	24,82	7,98,09	
...	...	...	...	...	...	...	...	...	...	41
2,90	...	92,25	6,22	1,02,07	2,90	...	92,92	8,00	1,03,82	41
2,90	...	92,25	6,22	1,02,07	2,90	...	92,92	8,00	1,03,82	

No. of Account Head.	Heads of Expenditure.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.
1	2	3	4	5	6	7
	Miscellaneous.					
43	Famine Relief and Insurance—					
	A. Famine Relief	40,08	14,70	27,27	2,79	3,92
	B. Transfers to Famine Insurance Fund ...	...	...	...	60,81	29,68
45	Superannuation Allowances and Pensions ...	43,64	43,80	49,32	55,12	57,81
46	Stationery and Printing	19,78	24,10	22,69	18,01	15,77
47	Miscellaneous	9,24	8,21	39,45	21,95	22,64
	Total ...	1,12,74	90,81	1,38,73	1,58,68	1,29,82
	Contributions and Assignments to the Central Government.					
51	Contributions to the Central Government by Provincial Governments.	...	...	...	..	...
51A	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	...
	Total ...	...	...	...	...	...
	Extraordinary Items.					
52	Extraordinary Payments	...	...	...	...	...
	Total ...	...	...	...	...	...
	Expenditure in England.					
	Secretary of State	...	...	...	...	76
	High Commissioner	...	...	...	...	21,82
	Total ...	...	...	...	...	22,58
	Capital Account not charged to Revenue.					
52A	Forest Capital Outlay	...	...	53	2,20	3,69
55	Construction of Irrigation Works ...	3,01	2,69	8,21	69,50	69,96
56A	Capital outlay on improvement on public health ...	...	...	3,50	6,07	78
56B	Capital Outlay	...	...	...	...	95
59	Bombay Development Scheme	...	64,64	3,09,75	2,65,51	2,47,70
60	Capital Outlay for Civil Works (Public Works) ...	...	...	...	44,92	65,70
60A	Other Provincial expenditure not charged to Revenue.	...	...	...	17,51	2,20
	Total ...	3,01	67,33	3,21,99	4,05,71	3,90,98
	Debt, Deposits and Advances.					
	Suspense Account { Development	...	...	9,39	−9,38	...
	Suspense Account { Ordinary	...	...	...	...	23,75
	Deposits and Advances—					
	Appropriation for Reduction or Avoidance of Debt. { Development ...	...	...	9,93	9,85	18
	Appropriation for Reduction or Avoidance of Debt. { Ordinary ...	...	...	...	...	...
	Government Account	...	...	12,11,64	...	...
	Sinking Fund Investment Account. { Development ...	...	...	...	19,76	10,82
	Sinking Fund Investment Account. { Ordinary ...	...	...	...	...	...
	Loans and Advances by Provincial Government—					
	For development	...	...	4,12,00	3,40,00	5,89,00
	For other purposes	1,77,30	6,57,40	79,67	19,20	20,88
	Loans between Central and Provincial Governments—					
	For Development	...	...	...	...	63
	For other purposes	...	...	...	29,00	29,00
	Total ...	1,77,30	6,57,40	17,22,63	4,08,43	6,74,26
	Total Disbursements ...	13,53,39	20,33,64	35,46,55	21,67,31	24,88,68
	Closing Balance ... { Ordinary ...	...	...	1,92,72	4,02,05*	5,44,79†
	Closing Balance ... { Development ...	...	...	21,41	31,90	37,62
	Grand Total ...	...	...	37,60,68	26,01,26	30,71,09

* Includes Balance of Famine Insurance Fund 61,03.
† " " " 94,10.

1924-25, Budget.					1924-25, Revised Estimates.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	18
23,60	...	...	...	23,60	10,30	...	...	...	10,30	43-A
...	30,00	...	...	30,00	...	43,30	...	...	43,30	43-B
50,81	2,24	...	...	53,05	56,74	1,77	...	...	58,51	45
15,13	...	2,59	...	17,72	11,41	24	2,59	...	14,24	46
21,49	...	23,18	...	44,67	12,98	...	20,58	...	33,56	47
1,11,03	32,24	25,77	...	1,69,04	91,43	45,31	23,17	...	1,59,91	
	56,00	...	...	56,00	...	56,00	...	...	56,00	51
...	...	...	...	...	...	...	51	...	51	51A
...	56,00	...	...	56,00	...	56,00	51	...	56,51	
...	...	...	...	...	...	...	...	...	...	52
...	...	...	...	...	...	...	...	...	...	
17	1	4	...	22	22	1	17	5	45	...
9,05	11,92	2,39	5,43	28,79	4,89	10,41	2,63	5,05	22,98	...
9,22	11,93	2,43	5,43	29,01	5,11	10,42	2,80	5,10	23,43	
...	...	2,43	...	2,43	...	...	2,06	...	2,06	52-A
3,84,72	4,11	...	...	3,88,83	1,89,15	3,84	...	...	1,92,99	55
...	...	95	...	95	41	...	54	...	95	56-A
...	...	...	...	...	...	...	...	...	...	56-B
2,74,69	3,30	...	...	2,77,99	2,15,46	66,57	...	...	2,82,03	59
	...	97,14	...	97,14	...	...	95,08	...	95,08	60
...	...	60	...	60	...	...	60	...	60	60-A
6,59,41	7,41	1,01,12	...	7,67,94	4,05,02	70,41	98,28	...	5,73,71	
...	...	...	...	...	...	25,20	...	...	25,20	...
...	...	...	...	...	...	14,80	...	...	14,80	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	11,75	...	...	11,75	...	11,40	...	...	11,40	...
...	7,68	...	...	7,68	...	...	...	...	...	...
3,55,00	...	...	...	3,55,00	3,05,00	...	...	...	3,05,00	...
51,48	...	...	...	51,48	41,36	...	...	...	41,36	...
...	67	...	...	67	...	67	...	...	67	...
...	29,00	...	...	29,00	...	29,00	...	...	29,00	...
4,06,48	49,10	...	...	4,55,58	3,46,36	81,07	...	...	4,27,43	...
16,51,56	6,03,72	5,55,58	48,69	28,59,55	13,11,33	6,26,04	5,44,69	63,09	25,45,15†	...
...	...	...	...	4,45,94	...	...	...	...	4,66,99‡	...
	...	...	...	24,64	...	...	...	...	9,27	...
...	...	...	...	33,30,13	...	...	...	...	30,21,41	...

† *Note.*—The distribution of the revised figures between capital and revenue expenditure is as follows :—

Charged to revenue	16,04,01
Charged to capital	9,41,14

Excluding Development Department figures the totals are :—

Charged to revenue	14,78,06
Charged to capital	3,16,84

‡ Includes Balance of Famine Insurance Fund 1,41,80

STATEMENT B.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1925-26.

B 1066—9

Heads of Revenue.				Budget, 1925-26.
Principal Heads of Revenue.				
II.	Taxes on Income			...
V.	Land Revenue			5,60,00
VI.	Excise			4,49,69
VII.	Stamps			1,77,00
VIII.	Forest			74,05
IX.	Registration			13,50
IX-A.	Scheduled Taxes			9,50
			Total ...	12,83,74
Irrigation, Navigation, Embankment and Drainage Works.				
XIII.	Irrigation, Navigation, Embankment and Drainage—Works for which capital accounts are kept—			
	Direct Receipts		32,30	
	Portion of Land Revenue due to Irrigation ...		73,53	
			1,05,83	
	Deduct—			
	(1) Working Expenses		46,84	
	(2) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation		5,33	
			52,17	
		Net receipts ...	...	53,66
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept			70
			Total ...	54,36
Debt Service.				
XVI.	Interest... Ordinary			1,11,13
	Interest... Development			48,14
			Total ...	1,59,27
Civil Administration.				
XVII.	Administration of Justice			16,12
XVIII.	Jails and Convict Settlements			4,80
XIX.	Police			4,75
XX.	Ports and Pilotage			...
XXI.	Education			9,78
XXII.	Medical			6,15
XXIII.	Public Health			3,79
XXIV.	Agriculture			3,26
XXV.	Industries			27
XXVI.	Miscellaneous Departments			200
			Total ...	50,92

Heads of Revenue.			Budget, 1925-26.	
Buildings and Roads.				
XXX.	Civil Works		14,90	
	Total ...		14,90	
Miscellaneous.				
XXXII.	Transfers from Famine Insurance Fund		...	
XXXIII.	Receipts in aid of Superannuation		15,82	
XXXIV.	Stationery and Printing		2,77	
XXXV.	Miscellaneous		6,50	
	Total ...		25,09	
Contributions and Assignments between the Central and Provincial Governments.				
XXXIX.	Contributions and Assignments by the Central Government to Provincial Government		...	
XXXIX—A	Miscellaneous adjustments between the Central and Provincial Governments		28,39	
	Total ...		28,39	
Extraordinary Items.				
XL.	Extraordinary Receipts		14	
	Total Revenue ...		16,16,81	15,68,67 Ord. 48,14 Dev.
	Deficit { Ordinary	40,90	50,29	
	Deficit { Development	9,39		
	Grand Total ...		16,67,10	

No. of Account Head.	Heads of Expenditure.	Reserved.
	Direct Demands on Revenue.	
5	Land Revenue	68,80
6	Excise	...
7	Stamps	3,41
8	Forest	...
9	Registration	...
9-A	Scheduled Taxes	21
	Total ...	72,42
	Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	
14	Interest on Works for which Capital Accounts are kept ..	64,57
15	Other Revenue Expenditure financed from Ordinary Revenue—	
	A.—Irrigation Works	31,40
	B.—Navigation, Embankment and Drainage Works ... { Public Works Department.	49
	{ Civil ...	70
15	(1) Other Revenue Expenditure financed from Famine Insurance Grants	...
	Total ...	97,16
	Capital Account of Irrigation, Navigation, Embankment and Drainage Works Charged to Revenue.	
16	Construction of Irrigation, Navigation, Embankment and Drainage Works—	
	A.—Financed from Famine Insurance Grants ...	...
	B.—Financed from Ordinary Revenues ...	...
	Total ...	...
	Debt Services.	
19	Interest { Ordinary	1,06,32
	{ Development	48,14
21	Reduction or Avoidance of Debt. { Ordinary	16,05
	{ Development	9,39
	Total ...	1,79,90
	Civil Administration.	
22	General Administration	2,26,37
24	Administration of Justice	76,38
25	Jails and Convict Settlements	27,79
26	Police	1,75,18
27	Ports and Pilotage	21
30	Scientific Departments	...
31	Education	7,10
32	Medical	9
33	Public Health	...

Transferred.	Total.	Division of Total into		Number of Account Head.
		Voted.	Non-voted.	
.....	68,80	53,86	14,94	5
52,33	52,33	42,06	10,27	6
.....	3,41	3,41	.....	7
46,88	46,88	41,19	5,69	8
7,32	7,32	7,29	3	9
.....	21	21	.....	9-A
1,06,53	1,78,95	1,48,02	30,93	
.....	64,57	10,00	54,57	14
.....	31,40	31,40	.....	15A
.....	49	49	.....	15B
.....	70	70	.....	
.....	.....	.....	.....	15 (1)
.....	97,16	42,59	54,57	
.....	.....	.....	.....	16A
.....	.....	.....	.....	16B
.....	.....	.....	.....	
.....	1,06,32	.....	1,06,32	19
.....	48,14	.....	48,14	
.....	16,05	.....	16,05	21
.....	9,39	.....	9,39	
.....	1,79,90	.....	1,79,90	
1,54	2,27,91	1,05,27	1,22,64	22
.....	76,38	63,32	13,06	24
.....	27,79	26,49	1,30	25
.....	1,75,18	1,62,17	13,01	26
.....	21	21	.....	27
77	77	77	.....	30
2,06,32	2,13,42	2,02,51	10,91	31
51,11	51,20	41,05	10,15	32
29,60	29,60	25,98	3,62	33

Number of Account Head.	Heads of expenditure.	Reserved.
	Civil Administration—contd.	
34.	Agriculture	.....
35.	Industries	.....
37.	Miscellaneous Departments	5,20
	Total ...	5,18,32
	Civil Works.	
41.	Civil Works	4,09
	Total ...	4,09
	Miscellaneous.	
43.	Famine Relief and Insurance—	
	A.—Famine Relief	53,60
	B.—Transfers to Famine Insurance Fund ...	.....
45.	Superannuation Allowances and Pensions	58,85
46.	Stationery and Printing	15,61
47.	Miscellaneous	14,95
	Total ...	1,43,01
	Contributions and Assignments between the Central and Provincial Governments.	
51.	Contributions and Assignments to the Central Government by the Provincial Government	56,00
51-A.	Miscellaneous Adjustments between the Central and Provincial Governments	.....
	Total ...	56,00
	Extraordinary Items.	
52.	Extraordinary Payments	.....
	Expenditure in England.	
	Secretary of State	18
	High Commissioner	16,97
	Total ...	17,15
	Total Expenditure charged to Revenue ...	
	Surplus ...	
	Grand Total ...	10,88,05

Transferred.	Total.	Division of Total into		Number of Account Head.
		Voted.	Non-voted.	
28,19	28,19	24,48	3,71	34
99	99	99	.....	35
17	5,37	4,49	88	37
3,18,69	8,37,01	6,57,73	1,79,28	
1,13,71	1,17,80	1,04,67	13,13	41
1,13,71	1,17,80	1,04,67	13,13	
.....	53,60	53,60	.....	43A
.....	.....	.....	.....	43B
.....	58,85	57,14	1,71	45
2,68	18,29	17,65	64	46
27,41	42,36	42,36*	.....	47
30,09	1,73,10	1,70,75	2,35	
.....	56,00	.....	56,00	51
11	11	11	.....	51,A
11	56,11	11	56,00	
.....	.....	.....	.....	52
8	26	25	1	
9,84	26,81	9,30	17,51	
9,92	27,07	9,55	17,52	
	16,67,10†			†Ordinary. 16,09,57 Development. 57,53
5,79,05	16,67,10	11,33,42	5,33,68	

* Includes 15,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

Statement of Receipts and Disbursements

RECEIPTS.		Budget, 1925-26.
Ordinary.		
Total Revenue		15,68,67
Debt, Deposits and Advances.		
Permanent Debt incurred		.....
Appropriation for Reduction or Avoidance of Debt		16,05
Famine Insurance Fund		6,59
Loans and Advances by Provincial Government		46,77
Loans between Central and Provincial Governments.	For ordinary purposes ...	4,26,78
	For local bodies for Development purposes.	3,45,00
	Total, Debt, Deposits, etc. ...	8,41,19
	Total ...	24,09,86
Development Department.		
Total Revenue		48,14
Capital not charged to Revenue.		
XLII—Bombay Development Scheme		47,88
Debt, Deposits and Advances.		
Permanent Debt incurred		.....
Suspense Account		6,02
Appropriation for Reduction or Avoidance of Debt		12,00
Loans and Advances by Provincial Government		3,50
Loans between Central and Provincial Governments		2,05,00
	Total, Debt, Deposits, etc. ...	2,26,52
	Total ...	3,22,54
	Total Receipts ...	27,32,40
	Opening Balance ...	4,76,26(*a*)
	Grand Total ...	32,08,66

(*a*) Ordinary 4,66,99
Development 9,27

DISBURSEMENTS.	Budget, 1925-26.
Ordinary.	
Total Expenditure	16,09,57
Capital Account not charged to Revenue.	
52A. Forest Capital Outlay	40
55. Construction of Irrigation Works	3,74,55 *
56A. Capital Outlay on improvements on Public Health ...	15,63
60. Capital Outlay for Civil Works (P. W.)	85,00 †
60A. Other Provincial expenditure not charged to Revenue ...	37
Total, Capital not charged to Revenue ...	4,75,95
Debt, Deposits and Advances.	
Permanent Debt discharged	.....
Suspense Account	2
Sinking Fund Investment Account	5,57
Loans and Advances by Provincial Government. — For ordinary purposes ...	40,10
Loans and Advances by Provincial Government. — For local bodies for Development purposes.	3,45,00
Loans between Central and Provinical Governments	31,74
Total, Debt, Deposits, etc. ...	4,22,43
Total ...	25,07,95
Development Department.	
Total Expenditure	57,53
Capital Account not charged to Revenue.	
59. Bombay Development Scheme	2,36,99 ‡
Debt, Deposits and Advances.	
Permanent Debt discharged	.....
Sinking Fund Investment Account	12,00
Loans and Advances by Provincial Government ...	5,00
Total Debt, Deposits, etc. ...	17,00
Total ...	3,11,52
Total Disbursements ...	28,19,47
Closing Balance ...	3,89,19 §
Grand Total ...	32,08,66

* Includes 65,18 on account of expenditure in England.

† Out of this 35,83 are to be met from loan funds and the remainder from the Provincial balances.

‡ Includes 1,23 on account of expenditure in England.

§ Ordinary 3,68,90 which includes 1,48,39 on account of balance of Famine Insurance Fund.
Development 20,29

STATEMENT C.

Statement showing separately the Ordinary and Development Department figures for 1925-26.

	Heads of Revenue.	Budget, 1925-26.
II.	Taxes on Income	...
V.	Land Revenue	5,60,00
VI.	Excise	4,49,69
VII.	Stamps	1,77,00
VIII.	Forest	74,05
IX.	Registration	13,50
IX-A.	Scheduled Taxes	9,50
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept	53,66(*a*)
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no Capital accounts are kept	70
XVI.	Interest	1,11,13
XVII.	Administration of Justice	16,12
XVIII.	Jails and Convict Settlements	4,80
XIX.	Police	4,75
XX.	Ports and Pilotage	...
XXI.	Education	9,78
XXII.	Medical	6,15
XXIII.	Public Health...	3,79
XXIV.	Agriculture	3,26
XXV.	Industries	27
XXVI.	Miscellaneous Departments	2,00
XXX.	Civil Works	14,90
XXXII.	Transfers from Famine Insurance Fund	...
XXXIII.	Receipts in aid of Superannuation	15,82
XXXIV.	Stationery and Printing	2,77
XXXV.	Miscellaneous	6,50.
XXXIX.	Contributions and Assignments by the Central Government to Provincial Government	...
XXXIX-A.	Miscellaneous adjustments between the Central and Provincial Governments	28,39
XL.	Extraordinary Receipts	14
	Appropriation for Reduction or Avoidance of Debt ...	16,05
	Famine Insurance Fund	6,59
	Loans and Advances by Provincial Government	46,77
	Loans between Central and Provincial Governments ...	7,71,78
	Total Receipts ...	24,09,86
	Opening Balance ...	4,66,99

Development Department.

XVI.	Interest	48,14
XLII.	Bombay Development Scheme	47,88
	Suspense Account	6,02
	Appropriation for Reduction or Avoidance of Debt ...	12,00
	Loans and Advances by Provincial Government	3,50
	Loans between Central and Provincial Governments ...	2,05,00
	Total Receipts ...	3,22,54
	Opening Balance ...	9,27

(*a*) After deducting 52,17 for working expenses.

Heads of Expenditure.	Budget, 1925-26.
5. Land Revenue	68,80 *76*
6. Excise	52,33 *1,38*
7. Stamps	3,41
8. Forest	46,88 *5(a)*
9. Registration	7,32
9-A. Scheduled Taxes	21
14. Interest on Works for which Capital accounts are kept ...	64,57
15. Other Revenue Expenditure financed from Ordinary Revenue—	
A.—Irrigation Works	31,40
B.—Navigation, Embankment and Drainage Works. { Public Works Department ...	49
{ Civil	70
15. (1) Other Revenue Expenditure financed from Famine Insurance Grants	...
16. Construction of Irrigation, Navigation, Embankment and Drainage Works—	
A.—Financed from Famine Insurance Grants	...
B.—Financed from Ordinary Revenues	...
19. Interest on Ordinary Debt	1,06,32 *– 14,55**
21. Reduction or Avoidance of Debt	16,05 *– 5,57**
22. General Administration	2,27,91 *2,22*
24. Administration of Justice	76,38 *1,15*
25. Jails and Convict Settlements	27,79 *2,14*
26. Police	1,75,18 *4,37*
27. Ports and Pilotage	21
30. Scientific Departments	77 *13*
31. Education	2,13,42 *59*
32. Medical	51,20 *1,60*
33. Public Health	29,60 *27*
34. Agriculture	28,19 *6*
35a. Industries	99
37. Miscellaneous Departments	5,37
41. Civil Works	1,17,80 *5,40*
43. Famine Relief { A.—Famine Relief	53,60
{ B.—Transfers to Famine Insurance Fund ...	...
45. Superannuation Allowances and Pensions	58,85
46. Stationery and Printing	18,29
47. Miscellaneous	42,36(*b*)
51. Contributions and Assignments to the Central Government by the Provincial Government	56,00
51-A. Miscellaneous adjustments between Central and Provincial Governments	11

(*a*) Besides this amount, a sum of 50 for interest on Forest Capital Outlay is included in the ordinary provision under 8, Forest.

(*b*) Includes 15,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

Note.—Figures in italics show Sinking Fund and Interest charges.

* These amounts have been distributed among other heads.

Heads of Expenditure.		Budget, 1925-26.
52. Extraordinary Payments		
Expenditure in England	Secretary of State	26
	High Commissioner	26,81
52-A. Forest Capital Outlay		40
55. Construction of Irrigation, Navigation, Embankment and Drainage Works		3,74,55(*a*)
56-A. Capital Outlay on improvements on Public Health		15,63
60. Capital Outlay for Civil Works (P. W.)		85,00
60-A. Other Provincial Expenditure not charged to Revenue—Excise.		37
Suspense Account		2
Sinking Fund Investment Account		5,57
Loans and Advances by Provincial Government		3,85,10
Loans between Central and Provincial Governments		31,74
	Total Disbursements ...	25,07,95
	Closing Balance ...	3,68,90

Development Department.

19. Interest on Development Loan		48,14
21. Reduction or Avoidance of Debt		9,39
59. Bombay Development Scheme		2,36,99(*b*)
Sinking Fund Investment Account		12,00
Loans and Advances by Provincial Government		5,00
	Total Disbursements ...	3,11,52
	Closing Balance ...	20,29

(*a*) Includes 9,78 on account of interest on Lloyd Barrage Capital.

(*b*) This includes 77,14 on account of interest payable by Development Department.

Note.—Figures against "52-A" to "60-A" show expenditure to be met from loan funds except 49,17 out of 85,00 under "60" which will be met from balances.

Schedule of demands for grants of the Government of Bombay for the year 1925-26 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.		Amount.	Total.
	A.—Expenditure from Revenue.				
1	Land Revenue—Reserved	Land Revenue ...	Refunds ...	5,00	58,86
			Other expenditure .	53,86	
2	Excise—Transferred	Excise	Refunds ...	5,05	47,11
			Other expenditure .	42,06	
3	Stamps—Reserved	Stamps	Refunds ...	3,93	7,34
			Other expenditure .	3,41	
4	Forest—Transferred	Forest	Refunds ...	30	41,49
			Other expenditure .	41,19	
5	Registration—Transferred	Registration ...	Refunds ...	6	7,35
			Other expenditure .	7,29	
6	Scheduled Taxes—Reserved	Scheduled Taxes ...	Refunds ...	5	26
			Other expenditure .	21	
7	Irrigation (including Working Expenses)—Reserved.	Works for which capital accounts are kept, Miscellaneous Irrigation Expenditure and Construction of Irrigation Works.	Refunds ...	17	65,81
			Working expenses ...	38,90	
			Other expenditure .	26,74	
8	Interest on Irrigation Capital—Reserved ...	.....		... ..	10,00
9	General Administration—Reserved ...	General Administration—Except Heads of Provinces—Ministers.		.....	1,03,73
10	General Administration—Transferred ...	Heads of Provinces—Ministers ...		... ..	1,54
11	Administration of Justice—Reserved ...	Administration of Justice.	Refunds ...	60	63,92
			Other expenditure .	63,32	
12	Jails and Convict Settlements—Reserved ...	Jails and Convict Settlements ...		.....	26,49
13	Police—Reserved	Police	Refunds ...	3	1,62,20
			Other expenditure .	1,62,17	
14	Ports and Pilotage—Reserved	Ports and Pilotage		.....	21
15	Scientific Departments—Transferred ...	Scientific Departments		.....	77
16	Education—Reserved (European Education) .	Education		.....	6,84
17	Education—Transferred	Education	Refunds ...	3	1,95,70
			Other expenditure .	1, 95,67	
18	Medical Services—Reserved	Medical		.....	7
19	Medical Services—Transferred	Medical	Refunds ...	15	41,13
			Other expenditure .	40,98	
20	Public Health—Transferred	Public Health	Refunds ...	2	26,00
			Other Expenditure .	25,98	
21	(*a*) Agriculture ... ... and (*b*) Civil Veterinary Services—Transferred ...	Agriculture		.....	24,48
22	Industries—Transferred	Industries		.....	99

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	
				Total.
	A.—Expenditure from Revenue *conta.*			
23	Miscellaneous Departments—Reserved ...	Miscellaneous Departments. { Refunds ... / Other expenditure.	3 / 4,36	4,39
24	Miscellaneous Departments—Transferred ...	Miscellaneous Departments ...	.....	13
25	Civil Works—Reserved	Civil Works	.....	4,03
26	Civil Works—Transferred	Civil Works ... { Refunds ... / Other expenditure.	* 3 / 1,68,50	1,68,53
27	Famine Relief—Reserved	Famine Relief and Insurance ...	.....	53,60
28	Superannuation Allowances and Pensions—Reserved.	Superannuation Allowances and Pensions. { Refunds ... / Other expenditure.	3 / 57,14	57,17
29	Stationery and Printing—Partly Reserved and Partly Transferred	Stationery and Printing. { Refunds ... / Other expenditure.	3 / 17,65	17,68
30	Miscellaneous—Reserved	Miscellaneous ... { Refunds ... / Other expenditure.	70 / 14,95	15,65
31	Miscellaneous—Transferred	Miscellaneous	.....	27,41
32	Miscellaneous Adjustments between Central and Provincial Governments—Transferred.	Miscellaneous Adjustments between Central and Provincial Governments.	.....	11
	Expenditure in England.			
33	Secretary of State—Reserved		.....	
34	Secretary of State—Transferred ...		.....	18
35	High Commissioner—Reserved		.....	7
36	High Commissioner—Transferred ...			5,90
				3,40
	TOTAL ...			12,50,60
37	**B.—Expenditure charged to Capital.**			
38	Forest—Transferred	Forest Capital Outlay		40
39	Irrigation—Reserved	Construction of Irrigation Works ...		3,21,42
40	Public Health—Reserved	Capital outlay on improvements on Public Health.		12,72
41	Public Health—Transferred	Do. do. ...		2,91
42	Bombay Development Scheme—Reserved ...	Bombay Development Scheme ...		1,57,91
43	Public Works Department—Transferred ...	Capital outlay for Civil Works (P. W.) ...		69,85
	Other Provincial expenditure—Transferred ...	Other Provincial expenditure not charged to Revenue.		37
	TOTAL ...			5,65,58
	C.—Expenditure under Debt, Deposits and Remittance Head.			
44	Loans and Advances bearing interest—Reserved			3,90,10
	TOTAL ...			3,90,10

* Includes 67,92 on account of establishment and tools and plant charges under Irrigation heads and 60, Civil Works as shown below:—

XIII	8,11
15	5,85
55	38,81
60	15,15
	67,92

Memorandum Explanatory of the figures under each major head of Revenue and Expenditure.

FINANCE DEPARTMENT.

INTRODUCTORY NOTE.

The General Financial Position.

For general convenience and for the purpose of understanding the general growth of revenue and expenditure over a period of years statements have been prepared, and will be found annexed to this note, showing provincial revenue and expenditure since the year 1910-11. That is the year of the last Provincial Settlement before the Reforms; and we were unable to go back beyond that owing to the difficulty of adjusting the figures to the post-Reform classification. In these statements, and in the graphs based thereon, we have re-classified all the expenditure and revenue as if the Reforms classification had come into force from 1910-11. It will be understood that this is purely for the purpose of comparing pre-Reform and post-Reform figures. Actual revenue and expenditure differ very considerably, as will be seen from the statements and graph Nos. III & IV which show receipts and expenditure according to the settlement of 1910-11 and the Reforms Settlement. These statements and graphs speak for themselves, and are worthy of very careful study, but it is not necessary for the purpose of this note to subject them to close analysis. Among other things they serve to show that we have not been able to maintain since 1921 that steady progress that had previously taken place. They also serve to show what a very bad year the year 1921-22 is to take for the purpose of comparison with any other year before or since. The great jump in expenditure in that year was chiefly owing to the enormous cost of revising the pay of establishments, and to the fact that in that year we drew very largely upon the balances, which had accumulated during the previous years, for the carrying out of works and projects which had been unavoidably postponed during the war years. The great fall in the subsequent year due to the retrenchment campaign was inevitably effected to some extent only by the postponement of necessary expenditure. While our revenue since 1921 remains more or less stationary, our expenditure has resumed its normal rate of progress.

2. By continual insistence upon the need for economy throughout all branches of the administration and a few unexpected windfalls from adjustments made between Provincial and Central Governments, we have been able to accumulate again a balance very nearly as large as the 5 crores which had been gathered up to 1920 and was expended in the following three years. The details of the composition of our balance will be given later. At present in order to complete our estimate of the general financial position, further reference to our sources of revenue is necessary. Without referring in any detail to the vexed question of the Meston Settlement, it may be pointed out how wrong the Meston Committee was in its expectations regarding the expansion of the provincial revenues of Bombay. Taken over a long period of years *Land Revenue* does indeed show a very small rise. Land Revenue is a source of particular interest to this Council, and no more need be said now than that in view of its dependence on seasonal changes, it would be unsafe to rely upon it as a certain source of expanding revenue, at any rate until a much larger proportion of it is levied on account of the unearned increment of non-agricultural holdings. Our revenue from *Excise* can only be described as extremely precarious. The immediate effect of our present policy of effecting reduction in sales by an increase of price has been to give us a temporary increase of revenue. This cannot be expected to continue any longer; and with a definite policy of prohibition in the background, we must assume diminishing receipts from this source, and a continual growth of expenditure under the same head. Our *Stamp* revenue is expanding in the sense that it reflects very accurately the fluctuations in prosperity of trade. The revenue is in fact elastic rather than expanding, as the graph of the last four years clearly shows. The conclusion seems inevitable, that until some alteration is made in the provincial taxation system, we cannot look forward to that growth in provincial revenues which is necessary for the normal expansion of our activities. Meanwhile we can afford ourselves some relief by small measures of local taxation, such as will be put before the Legislative Council this sessions.

3. This brief summary of our financial position would be incomplete without a reference to the policy, which was introduced with the Reforms, of borrowing to meet heavy expenditure on works which will be of lasting utility to the province, and the cost of which may legitimately be spread over more than one generation. It is the judicious employment of loan funds which has enabled us to use our revenues in carrying on, and to some extent expanding, the essential activities of Government which must otherwise certainly have been curtailed. An account of our capital expenditure will be found in the statements attached to this note and will be commented on later.

Revised Estimates for 1924-25.

4. We come now to the Accounts of the current year. Our estimated closing balance for 1923-24 as given in the White Book of the current year, was 4,35,17. The actual balance now shown in the Accounts is 5,44,78 an improvement of 1,09 lakhs, excluding Development transactions. We may divide this for convenience of discussion into two sections. The Revenue section amounts to 99 lakhs, and the Capital section to 10 lakhs. The improvement of 99 lakhs in the Revenue section is due to an increase in revenue of 34 lakhs and a decrease in expenditure of 65 lakhs net, as explained in the following tables :—

Revenue.

	Increase.	
Land Revenue	+ 9	
Excise	+18	
Police	+ 1	
Civil Works	+ 1	
Miscellaneous	+ 8	
Miscellaneous Adjustments	+12	Assignment from account of old famine expenditure.
Other heads	+ 5	
	+54	Counterbalanced by—
	Decrease.	
Taxes on Income	— 9	
Irrigation	— 5	
Interest	— 2	
Other heads	— 4	
	—20	
Net increase	+34	

Expenditure.

	Decrease.	
Land Revenue	— 4	
Excise	— 3	
Forest	— 4	
Irrigation	—17	
General Administration	— 3	
Police	— 5	
Medical	— 1	
Public Health	— 5	
Civil Works	—14	
Stationery	— 2	
Miscellaneous	— 6	
Expenditure in England	— 4	
Other heads	— 4	
	—72	Counterbalanced by—

	Increase.
Education	+ 3
Miscellaneous Departments	+ 1
Other heads	+ 3
	+ 7
Net decrease ..	—65

The improvement in the capital section is accounted for as follows :—

Increase in Famine Insurance Fund	+ 5
Decrease in Capital expenditure from loan funds ..	+ 3
Net decrease in expenditure under Provincial Loan and Advance Account	+ 2
Net improvement	+10

The closing balance of 5,45 included in addition to 94 lakhs in the Famine Fund a borrowed surplus of 13 lakhs, which is the amount of the excess of the advances debited to us during the year by the Government of India over the actual expenditure from loan funds, and a sum of 1,04 lakhs accumulated in the Provincial Loans and Advance Account on which we are paying a low rate of interest under Devolution Rule 23.

5. Our opening balance of the current year then may be taken to be 5,45 lakhs. The closing balance, as estimated on the basis of the 8-monthly figures, is 4,67—21 lakhs above the figure anticipated in our current budget. That is to say that the excess of our outgoings over our incomings during the current year will amount to 89 lakhs. This sum may also be divided into two sections—Revenue and Capital. Under the Revenue section there is a deficit of 24 lakhs, as explained below :—

	Decrease.	
Taxes on Income	— 3	
Land Revenue	—52	
Excise	— 4	
Forest	— 3	
Interest	— 2	
Other heads	— 5	
	—69	Counterbalanced by increase under—
Stamps	+ 3	
Irrigation	+ 4	
Miscellaneous	+ 4	
Miscellaneous adjustments	+ 5	
Other heads	+ 5	
	+21	
Net decrease	—48	

The decrease in expenditure is chiefly under the following heads :—

Land Revenue	— 3	
14 and 19, Interest	— 9	
General Administration	— 4	
Police	— 3	
Stationery	— 3	
Miscellaneous	—11	
Expenditure in England	— 6	
Other heads	— 6	
	—45	Counterbalanced by increases in expenditure as follows :—

Superannuation	+ 9
Other heads	+ 6
	+21
Net decrease ..	—24
Final Deficit ..	—24

The explanations of these increases and decreases are to be found in the detailed budget notes given under each major head.

Under the Capital section the net decrease, amounting to 65 lakhs, is chiefly due to the fact that during the year we utilised the excess amount of some 75 lakhs in our Provincial Loans and Advance Account, on which we were paying interest to the Government of India, for reducing our total demand for advances from the Government of India. On the other hand there has been an increase in the Famine Insurance Fund of 14 lakhs, and in the Sinking Fund Deposits of 8 lakhs. Altogether by the use of the sum already in our Loans and Advance Account, and the surrender of nearly 2 crores by the Irrigation Department (owing chiefly to the fact that they will be unable to get delivery during the year of very expensive machinery for the Sukkur Barrage), we have reduced our estimate of advances to be taken during the current year from the Government of India by 2,85 lakhs. The actual reduction of capital expenditure amounts to 1,98 lakhs, so that the total withdrawals from our balances under the Capital section will amount to 65 lakhs.

6. This summary excludes the Development Department. The opening balance of this Department for the current year, given in the White Book, is 40,56. The final adjustment of the account for last year changed this to 37,62. The closing balance, which was estimated at 24,64, has been reduced in the latest Estimates to 9,27. That is to say, the Department will carry over out of advances taken from the Government of India a sum less than was anticipated.

7. To sum up, the closing balance for the current year, and the opening balance for the next year are now placed at 4,66,99 Ordinary, and 9,27 Development. Total 4,76,26.

Estimates for 1925-26.

8. In the preparation of this Blue Book the Finance Department has had constantly before it various criticisms which were made during the last Budget discussion, and in making certain alterations and adding new forms, has been actuated solely by the desire to give fuller information to the Council with greater clearness. Fortunately, there are no considerable changes due to revised methods of classification. Reference may conveniently be made here to a new method of budgetting for lapses—a method which has already been introduced in a few other provinces. The object of this is to obviate the very objectionable practice, which has been commented on in various Audit Reports, of rushing expenditure towards the end of March in order to avoid lapses of grants. Under the system which is being adopted under all Public Works Department heads, provision will be made next year of an amount equal to the estimated lapses in the current year under each major head. A corresponding deduction of the same amount for probable lapses of the next year will be made, so that the total budget provision remains the same.

9. Another minor alteration in the accounts which may prove of considerable importance in the future is the opening of a new major head entitled "Extraordinary Receipts", with a corresponding expenditure head "Extraordinary Payments". Under these heads non-recurring revenue and payments will be accounted for. Another change to which the attention of Council is invited is that from the current year Local Governments will pay Customs duties on their imported stores. These payments have been met in the current year by enforced savings. For the next year budget provision has been made. Under the present arrangement with the Government of India a refund of the total amount of the

duty will be made by the Government of India to the Local Governments, which may be utilised however solely towards the reduction or avoidance of debt.

10. Some re-arrangement has been made of the latter part of statement B in order to make it more like a commercial balance sheet; and in statement C we have shown separately under each major head the interest and sinking fund charges debitable thereto. I mentioned in my note last year that we intended to pass the sinking fund charges through the ordinary accounts under each department. There are however account objections to this procedure. We have therefore shown the details in statement C, while for account purposes, interest and sinking fund charges are placed under their proper heads '19' and '21'. In allocating the revenues to departments the detailed figures as given in statement C are taken into account. In response to demand we have also added two new statements, one showing the capital expenditure of Government with our present commitments; the other our total debt charges together with the annual interest and sinking fund. Further comment will be made on these when the note touches on our capital expenditure.

11. Opening with a balance of 4,67 lakhs, we anticipate a gross revenue of 15,68 lakhs. In my summary of the general financial position I arrived at the conclusion that we can only achieve a moderate degree of progress with the help of small increases of taxation. Excluding from the total estimated increase in expenditure a sum of 16 lakhs provided under Excise, which, it is explained in the detailed note, is merely a *pro forma* account change, the total increase over the current year's figure is 67 lakhs. A few departments have reduced their demands. Of those whose expenditure is increasing 31 lakhs is on account of reserved and 65 lakhs on account of transferred. An analysis of the new items, which amount to about 54 lakhs, will also show that no less than nearly 34 lakhs are for the Transferred Departments. Taken as a whole while there is no increase in the total demand of the reserved side, there is an increase of 65 lakhs on behalf of the transferred side. Though many of them are "transferred" it would be incorrect to identify the departments variously known as nation-building, progressive or beneficent with the Transferred side of Government and Graph No. 3, which, by the way, deals only with expenditure from revenue clearly proclaims that the progressive departments have never been stinted of their share of revenue—though equally with the other deparments they have suffered from enforced economy in the last few years. In the present budget we propose to give the Transferred Departments the major share of the increased revenues which we anticipate. It is a vain hope that we can continue to look for revenue for the expansion of those departments in the process of curtailing the essential activities of departments on which the prosperity of the province equally depends.

12. The revenue we anticipate during the year from the new bills amounts to about 42 lakhs. This will be explained in greater detail by the Finance Member in presenting the Budget. Special attention is drawn to the fact that the preliminary estimates of revenue do not include this new revenue. We have adopted this practice both for convenience, and on account of the fact that there may be occasions obviously in the future when it may be impossible to announce beforehand the nature of proposed new taxation. This additional revenue will enable us to close with a small surplus of 1 lakh, which will give us a closing balance estimated at 4,11 lakhs. This balance will include 1,48 lakhs of the Famine Fund. We do not propose to draw upon the famine fund for capital Irrigation Expenditure to a larger extent than the 10 lakhs already ear-marked for the payment of interest on the Sukkur Barrage loan. It is considered to be of the utmost importance to build up this fund to the extent of at least 2 crores as rapidly as possible. The exploitation of the Insurance Fund, and its use in such preventive measures as fodder storage, sinking of wells, provision for small irrigation works, is engaging the most earnest consideration of Government.

Capital Expenditure.

13. The two forms V and VI which are attached to this note show in convenient form our exact position in regard to capital expenditure. Our two largest undertakings, Bombay Development and the Sukkur Barrage, are being treated as distinct departments. Neither of them is at present a charge on our revenues; and in

each project it is confidently anticipated that the borrowed capital will be repaid from direct capital receipts and direct revenues without any additional charge arising on general revenues. For the repayment of our irrigation debt to the Government of India, excluding the pre-reform debt, we are at present in correspondence with the Government of India regarding the exact method. We are proposing to start a sinking fund immediately which will enable us to pay off the loans in a period of from 60 to 80 years from the date of their being incurred. For the remaining unproductive debt, we have already, as stated last year, provided sinking funds which will automatically extinguish the debts within a period of 30 years. Regarding the use of borrowed funds for unproductive expenditure, Government consider that the time has come definitely to restrict the policy hitherto justified by the conditions following the war, when there was so much lee-way to be made up. But the completion of the programmes already undertaken is a matter of importance, and Government therefore propose in the next year to utilise balances to the extent of 50 lakhs for capital expenditure on works for which they do not think it desirable in present circumstances to borrow. We shall borrow therefore only for those major works which are estimated to cost more than 5 lakhs each. A sum of 35·83 lakhs is budgetted for under 60, Civil Works.

14. For Irrigation we have provided 332 lakhs for the Sukkur Barrage, and 12 lakhs for the Bhatghar dam. When this big work with its subsidiary canals is finished we shall have completed the present programme of capital works in the Deccan. Detailed notes will be found in the Blue Book both of the progress of Irrigation, and of the proposed loan expenditure under Public Health (15·63), and Development (2,00). We propose to continue during the next year the existing arrangement under which the Government of India advances through the Bombay Government loans to the Bombay Municipality, the Improvement Trust and the Port Trust. We have received intimation that these bodies intend to ask for 200, 120 and 25 lakhs respectively and budget provision has been made for these sums.

G. WILES,
Secretary to Government.

9th February 1925.

Statement I

GROWTH OF REVENUE (ORDINARY) OF

ACCORDING TO POST-RE

	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.
II, Taxes on Income ...	...	...	...	...	...	...	...
V, Land Revenue	5,14,05	4,70,14	4,70,73	5,57,07	5,08,09	5,17,96	5,09,20
VI, Excise	1,87,27	2,00,56	2,09,05	2,18,12	2,14,59	2,24,49	2,57,24
VII, Stamps	80,48	75,01	80,62	87,38	79,08	84,00	96,39
VIII, Forest	37,07	43,20	49,75	50,63	46,73	46,94	55,10
IX, Registration	7,50	7,41	7,80	8,24	7,51	7,92	8,34
IX-A, Scheduled Taxes ...	...	...	...	...	...	...	...
XIII, Irrigation Works for which capital accounts are kept.	21,03	17,58	17,70	22,75	26,57	25,24	27,02
XIV, Irrigation Works for which no capital accounts are kept.	1,08	1,01	96	1,08	1,15	92	1,00
XVI, Interest	13,22	10,56	9,62	13,31	14,07	11,47	11,65
XVII, Administration of Justice	5,68	6,13	6,89	7,32	7,99	8,18	7,86
XVIII, Jails and Convict Settlements.	2,29	2,20	3,05	2,81	2,85	3,12	3,05
XIX, Police	3,87	3,82	2,45	2,84	2,58	3,00	3,67
XXI, Education	4,53	4,86	5,66	6,23	7,03	8,73	6,56
XXII, Medical	2,48	2,56	3,37	2,92	3,17	3,37	4,31
XXIII, Public Health ...	...	...	...	...	...	13	20
XXIV, Agriculture	1,05	1,01	1,02	1,23	1,17	1,52	1,79
XXV, Industries	...	...	...	...	...	...	...
XXVI, Miscellaneous Departments.	15	16	16	17	46	36	37
XXX, Civil Works (Civil) ...	9	9	10	11	9	9	1,16
XXX, Civil Works (Public Works).	7,14	6,96	7,58	6,95	4,06	3,91	3,81
XXXIII, Receipts in aid of Superannuation.	3,24	3,42	3,63	3,88	4,55	4,53	4,59
XXXIV, Stationery and Printing.	1,06	1,24	1,28	1,13	1,25	1,33	1,48
XXXV, Miscellaneous ...	...	...	...	...	...	...	1,57
Total ...	8,93,28	8,57,92	8,81,42	9,94,17	9,32,99	9,57,21	10,06,36

Note.—In this statement and in statement II " Miscellaneous adjustments between

(see Graph Nos. I & II).

THE GOVERNMENT OF BOMBAY.

FORM CLASSIFICATION.

(In thousands of Rupees.)

1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25 (Revised).	1925-26 (Budget).
...	...	...	...	1,14,58	3,00	.....	.....	.....
4,89,07	4,26,19	5,25,44	4,41,35	5,47,44	5,58,69	5,08,89	5,24,00	5,60,00
3,16,14	3,73,88	3,98,23	4,54,86	3,42,69	4,22,79	4,34,59	4,35,90	4,49,69
1,00,23	1,15,90	1,58,12	1,77,29	1,64,36	1,76,62	1,79,89	1.71,58	1,77,00
63,01	1,04,85	84,58	68,63	74,94	70,37	71,50	77,81	74,05
9,21	11,39	13,30	14,46	13,27	13,02	12,87	13,50	13,50
...	...	...	...	.....	2,66	9,41	9,00	9,50
22,07	9,56	22,65	6,68	34,39	52,29	53,34	52,75	53,66
1,31	1,17	1,12	1,19	1,31	97	68	46	70
10,21	6,29	9,99	11,10	16,14	21,28	19,68	14,81	20,29
8,54	8,74	10,15	10,47	10,73	13,87	14,82	15,75	16,12
3,62	4,24	4,33	4,49	4,61	4,84	5,18	4,71	4,80
96	1,08	1.67	2,68	2,43	7,69	5,90	4,75	4,75
10,31	6,80	6,94	7,44	7,69	9,58	10,04	10,75	9,78
4,57	4,76	4,89	6,81	5,72	6,51	6,47	6,15	6,15
8	12	10	14	16	4,76	8,35	4,00	3,79
2,28	2,87	4,38	2,58	2,87	3,53	3,54	3,24	3,26
...	...	28	20	22	44	4	31	27
1,45	1,12	2,43	2,04	1,08	1,20	2,01	2,47	2,00
6	5	8	8	20,87	16,36	17,89	14,96	14,90
5,28	4,49	8,25	19,09					
4,80	5,77	7,35	7,65	10,48	14,77	15,81	15,50	15,82
1,96	1,97	1,86	2,46	2,33	2,87	2,73	2,75	2,77
1,37	1,28	2,59	5,37	11,50	6,31	14,30	7,70	6,50
10,56,53	10,92,52	12,68,73	12,47,06	13,89,81	14,14,42	13,97,93	13,92,85	14,49,30

Central and Provincial " have for convenience been excluded.

Statement II

GROWTH OF EXPENDITURE (CHARGED TO

According to Post-

—	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.
5, Land Revenue ...	1,38,06	1,39,62	1,40,50	1,38,73	1,41,76	1,40,29	1,38,66
6, Excise ...	16,06	17,60	17,21	19,04	19,18	24,13	20,58
7, Stamps ...	2,33	2,28	2,39	2,45	2,37	2,39	2,59
8, Forest ...	20,70	26,64	26,92	25,90	24,88	26,42	25,65
9, Registration ...	3,78	3,80	3,72	3,70	3,71	3,72	3,72
14, Irrigation ...	18,25	19,23	20,75	21,49	23,83	25,29	25,14
15, Irrigation ...	27,06	25,73	25,34	29,50	26,04	23,56	19,31
16, Irrigation ...	23,34	24,85	26,45	43,15	46,05	38,36	24,99
19, Interest ...	5,97	6,36	7,97	8,72	8,14	7,40	6,48
21, Reduction or Avoidance of debt ...	...	...	...	...	...	...	...
22, General Administration ...	52,71	65,47	56,37	60,49	66,17	62,80	60,09
24, Administration of Justice ...	54,14	54,86	56,27	55,88	57,33	57,27	55,76
25, Jails and Convict Settlements.	10,99	11,36	12,01	12,76	12,83	12,85	13,35
26, Police ...	94,79	1,01,44	1,02,32	1,00,53	1,04,24	1,05,78	1,06,15
30, Scientific Departments ...	11	10	13	21	11	11	11
31, Education ...	47,53	48,71	61,34	72,75	83,02	75,27	76,02
32, Medical ...	15,92	17,11	19,33	22,25	20,14	18,05	19,18
33, Public Health ...	6,78	7,22	4,13	4,91	4,82	5,74	4,61
34, Agriculture ...	7,73	10,07	9,22	11,22	12,46	12,06	12,60
35, Industries ...	...	...	...	...	...	...	...
37, Miscellaneous Departments ...	29	27	56	77	88	1,10	1,25
41, Civil Works (Civil) ...	8,30	59,08	14,24	14,66	8,84	9,80	8,04
41, Civil Works (P. W.) ...	75,01	76,34	83,61	1,04,38	1,04,67	75,90	67,10
43A, Famine Relief ...	...	15,17	27,49	3,00	57	2	55
45, Superannuation Allowances...	29,93	31,37	33,47	36,44	38,25	38,59	39,32
46, Stationery and Printing ...	13,35	13,62	13,59	14,98	15,34	12,43	14,72
47, Miscellaneous ...	3,94	17,80	6,29	7,78	6,20	7,84	4,50
Total ...	6,77,07	7,96,10	7,71,62	8,15,69	8,31,83	7,87,17	7,50,42

Note.—No account has been taken throughout this state-

(see Graph Nos. I & II).

REVENUE) OF THE GOVERNMENT OF BOMBAY.

REFORM CLASSIFICATION.

(In thousands of Rupees.)

1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25 (Revised).	1925-26 (Budget).
1,40,3	1,49,10	1,52,46	1,56,42	1,64,53	1,67,49	1,64,07	1,67,56	1,72,72
19,24	23,70	26,33	49,61	28,80	32,76	35,41	41,44	52,49
3,13	3,41	3,73	3,62	3,52	3,59	5,02	6,12	3,81
33,54	78,72	59,19	52,99	50,80	40,14	44,01	47,82	48,16
3,87	4,85	5,35	6,08	6,67	7,41	6,76	7,06	7,44
27,43	28,08	30,40	31,17	39,54	42,73	49,22	58,22	64,57
23,01	24,28	33,45	34,66	43,27	30,56	21,41	31,05	32,69
26,79	27,76	34,71	36,49	41,85	.....	30,00	... ..	.....
5,60	7,08	11,71	20,66	9,00	11,27	14,77	14,92	15,48
...	...	..	...	.. ...	.....	.....	8,47	16,05
62,50	73,26	84,50	1,06,80	1,22,62	1,17,00	1,21,97	1,25,34	1,28,30
56,80	61,24	66,83	75,14	70,99	67,00	69,93	74,32	78,42
13,97	20,07	26,27	29,12	31,39	27,03	25,04	26,51	28,14
1,07,83	1,19,33	1,48,90	1,76,39	1,92,00	1,73,82	1,68,31	1,81,80	1,77,05
41	11	49	1,70	1,33	79	65	67	77
79,95	1,07,65	1,29,26	1,43,14	1,72,15	1,72,24	1,93,22	1,89,67	2,15,34
20,18	25,12	34,10	38,48	46,01	45,45	44,33	49,54	52,71
7,83	8,16	10,96	18,15	29,14	17,58	20,20	25,73	30,61
14,63	18,55	19,71	23,45	29,88	23,87	24,08	27,31	28,70
11	73	2,95	2,55	7,60	2,92	1,69	19	99
1,98	2,04	2,20	3,11	4,73	5,01	5,95	5,42	5,57
7,95	9,56	23,50	20,38	1,88,13	1,06,14	1,00,42	1,06,49	1,21,22
81,80	1,08,51	1,52,50	1,87,56					
20	27,20	40,08	14,70	27,27	2,79	3,92	10,30	53,60
41,17	43,24	43,64	43,80	49,32	55,12	60,75	62,73	63,53
14,36	17,80	19,78	24,10	22,69	18,01	18,64	14,94	21,36
4,86	16,60	9,11	7,97	39,45	21,95	22,92	33,73	42,53
7,99,47	10,06,15	11,72,11	13,08,24	14,24,64	11,92,67	12,52,69	13,17,65	14,62,31

ment o f the 56 lakhs contribution to Imperial Revenues.

Statement III (see Graph No. IV).

Growth of actual Revenue (Ordinary) of the Government of Bombay.

(In lakhs of Rupees.)

—	Land Revenue.	Stamps.	Excise.	Income Tax.	Forest.	Registration.	Interest.	Receipts by Civil Departments.	Irrigation.	Civil Works.	Total, Provincial Revenue.
Provincial Share ...	One-half.*	One-half.	Whole.	One half.	Whole.	Whole.	Whole.	Whole.	One-half.	Whole. †	
1910-11 ...	461·2	41·0	94·9	25·5	18·6	7·6	13·7	20·9	20·7	7·2	716·3
1911-12 ...	324·5	38·3	202·9	27·1	43·3	7·4	11·0	21·8	18·8	7·0	708·1
1912-13 ...	387·4	41·0	212·3	28·7	49·9	7·8	10·1	23·6	20·2	7·7	795·8
1913-14 ...	358·2	44·4	222·6	33·5	51·0	8·3	14·2	24·3	23·0	7·1	792·3
1914-15 ...	302·7	40·3	220·1	34·3	46·8	7·5	15·3	25·9	22·8	4·2	755·8
1915-16 ...	307·3	42·6	227·9	36·7	47·0	8·0	12·4	29·4	23·9	4·0	775·6
1916-17 ...	302·1	48·8	260·5	70·0	55·2	8·4	12·6	28·9	24·7	5·0	817·4
1917-18 ...	292·8	50·8	319·8	103·2	63·1	9·3	11·4	33·2	23·2	5·3	887·2
1918-19 ...	261·9	58·8	378·3	127·1	104·9	11·4	7·4	31·1	17·8	4·5	10,03·8
1919-20 ...	311·2	80·2	401·8	172·7	84·9	13·4	11·4	36·3	25·2	8·4	11,24·9
1920-21 ...	264·4	90·0	460·7	214·3	69·0	14·6	14·7	37·9	21·5	19·2	11,58·3
Provincial Share ...	Whole.	Whole.	Whole.	None. ‡	Whole.	Whole.	Whole.	Whole.	Whole.	Whole.	
1921-22 ...	547·4	164·4	342·7	114·6	74·9	13·3	16·1	35·5	35·7	20·9	13,89·8
1922-23 ...	558·7	176·6	422·8	3·0	70·4	13·0	21·3	52·5	53·3	16·4	14,12·4
1923-24 ...	508·9	179·9	434·6	...	71·5	12·9	19·7	56·4	54·0	17·9	14,25·6
1924-25 (Revised). ...	524·0	171·6	435·9	...	77·8	13·5	14·8	52·0	53·2	14·4	14,00·0
1925-26 (Budget). ...	560·0	177·0	449·7	...	74·1	13·5	20·3	50·8	54·4	14·9	14,77·7

* Assessment of alienated lands—whole.

† Except receipts from buildings occupied by Imperial Departments.

‡ Except 3 pies on every rupee assessed above the datum line.

Note.—The column of Total is not the sum of the other columns because all other minor receipts have been lumped together therein.

Statement IV

Growth of actual expenditure (charged to

	Land Revenue.	Excise.	Stamps.	Forest.	Registration.	Income tax.	Interest.	General Administration.
Provincial share ...	Whole ...	Whole ...	One-half...	Whole ...	Whole ...	One-half...	Whole ...	Whole ...
1910-11 ...	78·7	4·7	1·2	10·4	3·8	1·0	6·0	17·2
1911-12 ...	82·7	10·6	1·1	26·6	3·8	1·0	6·4	27·5
1912-13 ...	84·2	10·8	1·2	26·9	3·7	1·0	8·0	17·9
1913-14 ...	84·7	10·9	1·2	25·9	3·7	1.0	8·7	19·4
1914-15 ...	89·0	11·4	1·2	24·9	3·7	1·0	8·1	21·2
1915-16 ...	86·6	11·5	1·2	26·4	3.7	1·0	7·4	20·5
1916-17 ...	82·6	11·2	1·3	25·7	3·7	1·0	6·5	20·5
1917-18 ...	84·3	11·1	1·6	33·5	3·9	1·1	5·6	21·4
1918-19 ...	1,02·0	13·0	1·7	78·7	4·9	1·4	7·1	22·6
1919-20 ...	1,14·8	16·1	1·9	59·2	5·4	2·1	11·8	26·9
1920-21 ...	1,35·7	38·1	1·8	53·1	6·1	2·8	20·7	36·9
Provincial share ...	Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	None ...	Whole ...	Whole ...
1921-22 ...	1,64·5	28·8	3·5	50·8	6·7	1·7	9·0	1,22·6
1922-23 ...	1,67·5	32·8	3·6	40·1	7·4	...	11·3	1,17·0
1923-24 ...	1,64·1	35·4	5·0	44·0	6·8	...	14·8	1,22·0
1924-25 (Revised) ...	1,67·6	41·4	6·1	47·8	7·1	...	14·9	1,25·3
1925-26 (Budget) ...	1,72·7	52·5	3·8	48·2	7·4	...	15·5	1,28·4

* Except expenditure on Buildings.

Note.—The column of total is not the sum of other columns because

See Graph No. IV).

Revenue) of the Government of Bombay.

(In lakhs of Rupees.)

Administration of Justice.	Jails and Convict Settlements.	Police.	Education.	Medical.	Irrigation.	Civil Works.	Public Health.	Agriculture.	Total.
Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	One-half...	Whole *...	Whole	Whole ...	
54·5	11·0	94·8	47·5	15·9	32·7	83·3	6·8	7·7	6,40·5
55·3	11·4	1,01·5	48·7	17·2	32·5	1,35·4	7·2	10·1	7,62·2
56·7	12·0	1,02·3	61·4	18·0	34·2	97·9	5·5	9·2	7,25·0
56·4	12·8	1,00·6	72·8	20·2	36·7	1,19·0	7·0	11·2	7,76·7
57·8	12·8	1,04·3	83·0	18·4	35·4	1,13·5	6·6	12·5	7,93·1
57·8	12·9	1,05·8	75·3	18·1	36·0	85·7	5·7	12·1	7,56·6
56·2	13·3	1,06·2	76·0	19·2	32·9	75·1	4·6	12·6	7,23·2
57·2	14·0	1,07·8	80·0	20·3	36·8	89·8	7·8	14·6	7,66·5
61·6	20·1	1,19·3	1,07·7	25·3	39·1	1,18·1	8·2	18·6	9,55·1
67·3	26·5	1,50·1	1,29·5	34·3	45·6	1,75·9	11·1	19·7	11,21·6
75·6	30·0	1,76·2	1,43·7	39·5	51·5	2,07·5	18·2	23·6	12,93·6
Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	
71·0	31·4	1,92·0	1,72·5	46·0	1,24·7	1,88·1	29·1	29·9	15,54·1
67·0	27·0	1,73·8	1,72 2	45·5	73·3	1,06·1	17·6	23·9	12,49·1
69·9	25·0	1,68·3	1,93·2	44·3	1,00·6	1,00·4	20·2	24·1	13,08·7
74·3	26·5	1,81·8	1,89·7	49·5	89·3	1,06·5	25·7	27·3	13,74·2
78·4	28·1	1,77·1	2,15·8	52·7	97·3	1,21·2	30·6	28·7	15.18·4

occupied by Imperial Departments.

all other minor heads of expenditure have been lumped together therein.

Statement V.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

(EXCLUDING DEVELOPMENT.)

(In thousands of Rupees.)

Works.	Total estimated cost of works included in 1925-26 Budget Estimates.			Expenditure up to 31st March 1924.	Estimated expenditure in		Balance required in future Column 4 – (Column 5 *plus* 6 *plus* 7).
	Works in progress.	New Works.	Total.		1924-25.	1925-26.	
1	2	3	4	5	6	7	8
60, Civil Works ...	3,23,52	74,45	3,97,97	1,14,74	95,08	85,00	1,03,15
Lloyd Barrage and Canal Construction.	17,82,35	...	17,82,35	53,91	1,41,84	*3,21,83	12,64,77
Other Irrigation Works ...	7,61,47	42	7,61,89	4,38,45	44,94	42,94	2,35,56
Other Works ...	61,08		61,08	11,22	90	16,40	32,56
Total ...	...	...	30,03,29	6,18,32	2,82,76	4,66,17	16,36,04

Note.—This statement includes all capital expenditure whether met from (*a*) loan or (*b*) balances.

* This figure excludes 9,78 for interest charges on Lloyd Barrage Capital to be met from Capital.

Statement VI.

Statement of Debt Charges.

(In thousands of Rupees.)

Head.	Debt outstanding on 1st April 1924.	Estimated borrowings during 1924-25.	Proposed to be borrowed during 1925-26.	To be repaid during 1924-25 and 1925-26.	Total.	Annual charges.		Accumulations up to 31st March 1925.
						Interest.	Sinking fund.	
1	2	3	4	5	6	7	8	9
Development ...	27,21,80*	5,35,00	5,50,00	(1925-26) 2,74 (1924-25) 67 } 3,41	38,03,39	2,16,12†	9,39	42,18
Irrigation ...	1,47,67	1,13,99	3,74,55	.....	6,36,21	26,56‡	...	...
Other purposes ...	2,25,81	90,35	52,23	.....	3,68,39	21,84	5,57§	3,66§
Surplus ...	13,43	...	...	.....	13,43			
Total ...	31,08,71	7,39,34	9,76,78	3,41	48,21,42	2,64,52	14,96	45,84
Pre-reform Debts.								
Irrigation ...	8,90,60¶	...	...	.....	8,90,60¶	32,71	...	...
Provincial Loan Account.	2,19,40‖	...	...	29,00	1,90,40	9,22	...	...

* Includes 9,39 lakhs on account of Bombay Development loan of 1920.

† Out of this 1,38,98 will be recovered from Bombay Municipality, City Improvement Trust, Bombay and Port Trust, Bombay.

§ Sinking Fund is maintained with effect from current year in respect of the unproductive portion of the advance obtained from Government of India for general purposes and debited to the head 60, Civil Works. The current year's contribution has not yet been invested.

¶ Not repayable under Devolution Rules.

‖ To be repaid within 10 years with effect from 1921-22 by annual payments of 29,00.

‡ Includes 9,78 on account of interest on Lloyd Barrage Capital which is to be met from Capital and which has been included in the estimate of proposed borrowing for 1925-26 for Irrigation.

	Distribution of		
	27,21,80	5,35,00	5,50,00
Development Department including Co-operative Housing Societies.	9,67,85	2,35,00	2,05,00
Bombay Municipality	6,70,00	1,50,00	2,00,00
Bombay Port Trust	4,07,95	50,00	25,00
Bombay Improvement Trust	6,76,00	1,00,00	1,20,00

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules the whole cost of income tax establishments is to be borne by the Central Government and Provincial Government is to receive from the Central Revenues a sum calculated at the rate of three pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. In view of the decrease in income-tax receipts it is unlikely that this Government will get anything on this account during the current and next years.

V and 5, Land Revenue.

Revenue.

—	Accounts, 1923-24.	Budget estimate, 1924–25.	Revised estimate, 1924–25.	Budget estimate, 1925–26.
(1) Ordinary Revenue	4,79,61	5,41,68	4,93,93	5,30,51
(2) Miscellaneous	9,44	3,86	5,73	7,03
Total ..	4,89,05	5,45,54	4,99,66	5,37,54
Deduct—Portion of Land Revenue due to Irrigation	69,28	60,50	66,96	68,20
Net Total ..	4,19,77	4,85,04	4,32,76	4,69,34
(3) Assessment of alienated lands less quit rents	94,02	95,38	95,18	95,23
(4) Recoveries of service payments ..	49	31	31	43
Total, Land Revenue ..	5,14,28	5,80,73	5,28,25	5,65,60
Deduct—Refunds	5,39	4,95	4,25	5,00
Total ..	5,08,89	5,75,78	5,24,00	5,60,00

Expenditure (Reserved.)

—	Accounts, 1923-24.	Budget estimate, 1924–25.	Revised estimate, 1924–25.	Budget estimate, 1925–26.
(1) Charges of District Administration ..	23,20	23,16	23,16	27,51
(2) Survey and Settlement	1,04	1,19	1,22	1,32
(3) Land Records	46,51	26,73	24,00	25,23
(4) Allowances to District and Village officers .	96,63	..	..	..
(5) Compensations	14,68	15,65	15,71	14,56
(6) Works	7	..	..	5
(7) Exchange	23	15	18	23
(8) Charges on account of Encumbered Estates.	..	—11	—40	—10
Total ..	1,82,36	66,77	63,87	68,80
(9) Expenditure in England	49	35	47	70
Total ..	1,82,85	67,12	64,34	69,50

Revenue.

2. The decrease of 45,88 in the revised as compared with the budget for 1924-25 for ordinary land revenue (including miscellaneous) is due mainly to the unequal distribution of rain of the past season in the Southern and Central Divisions and

more particularly in the latter Division, which shows a very large fall of nearly 41,00 in revenue. The Districts of the Northern Division show on the other hand an improvement to the extent of 3,69. In Sind the decrease is attributed generally to damage caused by floods and to failure of rabi crops. The increase in the revised irrigation share of land revenue is due to the classification of certain canals under " 55, Construction of Irrigation ", and the consequent increased credit of irrigation revenue under the head " XIII ". The decrease of 20 in the Assessment of Alienated Lands less quit rents is based on the figures furnished by district officers. The refunds are reduced by 70 on the progress of actuals.

3. The budget estimate for 1925-26 is less than that for 1924-25 by about 16 lakhs. Out of this amount, a decrease of nearly 8,00 is due to the classification of certain canals under " 55, Construction of Irrigation ", by which receipts of this amount are shown under " XIII, Irrigation for which capital accounts are kept " instead of in the Land Revenue Budget. As regards the balance of about 8,00 it is observed that the estimates for 1924-25 were based on the assumption that the season would be a normal one and the bulk of the suspensions of land revenue granted on a large scale during 1923-24 would be recovered in 1924-25. This expectation has not however been fully realized.

Expenditure.

4. The revised estimate for 1924-25 under the major head stands at 63,87 against the sanctioned budget of 66,77. The decrease is chiefly on account of reduced expenditure on temporary establishments under Land Records for akarband work and recoveries of arrears of contribution from Encumbered Estates.

5. *Charges of District Administration.*—The increase in the budget for 1925-26 as compared with the budget for 1924-25 is due mainly to the unexpected and unavoidable provision for damages awarded by the Bombay High Court in the Kolaba Khoti case. The damages have to be assessed by the District Court, but in the meantime a provision of 3,00 has been made. The increase is also due to increased provision for construction and repairs of chavdis.

6. *Survey and Settlement.*—The increase is due to additional provision for an Assistant Manager and two candidates to be trained in the Department with a view to their being qualified eventually for higher technical appointments, and to new provision for customs duty on imported stores.

7. *Land Records.*—The decrease in the budget for 1925-26 is due mainly to the reductions in the provisions for temporary establishments for Akarband and Settlement work and for their local and travelling allowances, as a result of the temporary suspension of revision settlements in the Presidency. It is partly counterbalanced by increase in the provision for establishment under the Superintendent, Bombay City Survey and Land Records for work in connection with the levy of survey fees under the Bombay City Survey Act, IV of 1915.

8. *Compensations.*—The decrease is chiefly due to reductions in the provisions for fixed allowances to village officers and for payments of inams not exceeding Rs. 5,000 made according to departmental estimates. It is partly counterbalanced by an increase in the provision for commutations.

9. *Expenditure in England.*—The budget provides for expected charges on account of freight and value of Europe stores for the Photozinco Office, Poona, and for payment of leave allowances and law charges in England.

10. But for the unusual provision of 3,00 mentioned in paragraph 5 above, the next year's budget is less by about a lakh than the current year's.

VI and 6, Excise.

Revenue.

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
License and distillery fees and duties for the sale of liquors and drugs ..	3,90,52	3,75,38	3,69,60	3,69,39
Gain on sale-proceeds of excise opium ..	15,63	17,00	15,80	....
Sale-proceeds of excise opium ..	....	....	....	31,60
Hemp drugs—Ganja, Bhang and Charas ..	30,97	27,33	31,50	32,13
Fines, Confiscations and Miscellaneous ..	2,78	24,94	24,90	21,62
Deduct—Refunds ..	— 5,31	— 4,75	— 5,90	— 5,05
Total ..	4,34,59	4,39,90	4,35,90	4,49,69

Expenditure (Transferred).

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Superintendence ..	....	62	88	88
Presidency Establishment ..	— 6	1,80	2,04	2,33
District Executive Establishment ..	18,12	17,35	15,97	16,71
Cost of Opium supplied to Excise Department ..	....	....	....	18,44
Distilleries ..	7	....	....	1,00
Excise Compensations ..	17,16	10,97	22,22	12,92
Exchange ..	2	16	9	5
Total ..	35,31	30,90	41,20	52,33
Expenditure in England ..	5	36	24	16
Grand Total ..	35,36	31,26	41,44	52,49

Revenue.

11. *License and Distillery Fees, etc.*—The decrease of 5,78 in the revised as compared with the current year's budget occurs mainly under (1) Still-head duty, (2) tree-tax receipts and (3) duty on Indian-made wines and spirits excised at tariff rates, partly counterbalanced by increased receipts under country spirit and toddy and opium vend and license fees. The decrease of 5,99 in the ensuing year's estimate as compared with the current year's budget also occurs mainly under (1) still-head duty, (2) tree-tax receipts and (3) duty on Indian-made wines and spirits excised at tariff rates, partly counterbalanced by increased receipts under country spirit and foreign liquor, toddy and opium vend and license fees.

12. *Gain on sale-proceeds of excise opium.*—The decrease of 1,20 in the revised as compared with the current year's budget is due to the high price of the drug

and the consequent decline in consumption. No estimate has been framed for the ensuing year for the reason mentioned in the following paragraph.

13. *Sale-proceeds of excise opium.*—The current year's budget like its predecessors contains the minor head " Gain on sale-proceeds of excise opium ". The revenue from this source is the difference between the issue rate of opium charged to retail vendors and Indian States and the cost price of the drug paid to the Government of India. The Government of India have recently decided that, with effect from 1st April 1925, Local Governments should pay finally for the opium required by their Excise Departments as soon as the stuff is sent out from the Ghazipur Factory. Accordingly a new minor head " Cost of opium supplied to Excise Department " has been opened under the major head " 6-Excise " and a corresponding minor head has been opened on the receipts side under " VI, Excise " to which will be credited the *whole* of the sale-proceeds of opium in the Excise Department. The provision of 31,60 represents the estimated sale-proceeds of opium to be issued to licensed vendors and Indian States next year.

14. *Hemp Drugs.*—The increase of 4,17 in the revised and of 4,80 in the ensuing year's budget as compared with the current year's budget is due to larger receipts anticipated from duty on Ganja and hemp drugs vend fees. The next year's budget also takes into account the enhancement from 1st April 1925 of the duty on Bhang in Sind from Re. 1-8-0 to Rs. 2 per seer.

15. *Fines, Confiscations and Miscellaneous.*—To this minor head are also credited the receipts representing the gain from sale-proceeds of country spirit, *i.e.*, the difference between the issue rate and the rate paid to contractors in contract supply areas, and in the case of areas supplied with spirit manufactured at the departmentally managed distilleries at Nasik and Khanapur, the difference between the issue rate and the cost of production and distribution. The small decrease of 4 in the revised estimate as compared with the current year's budget calls for no remark. The estimate of 21,62 for the ensuing year includes 20,97 on account of gain on sale of country spirit against 23,34 in the current year.

16. *Refunds.*—This is a fluctuating item and calls for no remark.

Expenditure.

17. *Superintendence.*—This minor head includes provision for the Commissioner of Excise and his Personal Assistant and establishment. The pay of the Commissioner, who was also Commissioner of Customs, was debited wholly to the head " 1, Customs " up to the end of the year 1923-24 and the provision on account of his Personal Assistant and establishment who were borne on the cadre of the combined Department of Salt and Excise appeared under 3, Salt, the provincial share being subsequently transferred to 6, Excise. The share so transferred was shown under the minor head "District Executive Establishment ". This explains why no expenditure is shown under the minor head " Superintendence " for the year 1923-24.

The administration of the Customs Department has been taken over by the Government of India under their direct control with effect from 1st April 1924 and from that date the Commissioner has ceased to have any connection with that department and no part of his pay is debited to 1, Customs. The Salt and Excise Departments in the Presidency proper were separated from 1st March 1924 and simultaneously with this change the connection of the Commissioner with the former department came to an end. The latter contingency was, however, not anticipated when the current year's budget was framed and consequently the provision for the Commissioner and his establishment was shown under 3, Salt and 6, Excise in the proportion 1 : 2 in accordance with the proposals for the separation of the two Departments sanctioned by the Government of India. As the Commissioner and his establishment are now employed exclusively on Excise work, their cost is debited wholly to 6, Excise. This accounts for the increase of 26 in the revised and next year's budget as compared with the current year's budget which, as stated above, provides only for two-thirds of the cost of the Commissioner and his establishment.

18. *Presidency Establishment.*—Under this minor head is shown the cost of the Excise staff employed in the Town and Island of Bombay. While, however, the Salt and Excise Departments were combined, *i.e.*, up to 29th February 1924, the expenditure on account of this establishment was debited to 3, Salt and the

provincial share was subsequently transferred to " 6, Excise—District Executive Establishment". The minus entry in 1923-24 (accounts) is due to the recovery from the Bombay Municipality of the leave and pension contribution in respect of the Tobacco establishment which is under the control of the Superintendent of Excise, Bombay Sub-division. The current year's provision of 1,80 under the minor head " Presidency Establishment " has since been raised to 1,91 by the Legislative Council by reappropriation from the provision under the minor head " District Executive Establishment". The increase in the revised and the ensuing year's budget as compared with the current year's budget is due to the fact that the latter does not show the correct distribution between the two minor heads " Presidency Establishment " and " District Executive Establishment " of the amounts provided in the departmental estimates under " Chief Inspectors and Inspectors " and " House-rent allowance ".

19. *District Executive Establishment.*—As stated in the foregoing paragraph the current year's provision has since been reduced by the Legislative Council by 11 and now stands at 17,24. The decrease of 1,27 in the revised is due mainly to savings in establishment charges. The ensuing year's budget includes a provision of 7 for the revision of the pay of Excise Superintendents and allows for a lump deduction of 13 in consequence of the abolition, with effect from 1st April 1925, of the post of the Deputy Commissioner of Excise as an executive officer and the appointment of that officer as Personal Assistant to the Commissioner of Excise. The present post of Personal Assistant, which is borne on the cadre of Excise Superintendents, will be abolished from that date.

20. *Cost of Opium supplied to the Excise Department.*—This minor head will be opened with effect from the ensuing year for the reasons stated in paragraph 13 *supra* under VI, Excise (Revenue). The provision of 18,44 represents the cost price of 1,537 maunds of opium. This quantity provides for the requirements of the Presidency and Indian States for the year 1925-26 and also for two months of the subsequent year, as it is necessary to have on hand a stock to guard against delay in the supply of the drug from the Ghazipur Factory.

21. *Distilleries.*—The current contract for the manufacture of country spirit at the Mundhwa Distillery for supply to the districts of Poona, Ahmednagar, Satara and Sholapur terminates on 31st March 1925. The distillery is to be closed after that date, the country spirit required for consumption in the area served by it being supplied from the departmental distilleries at Nasik and Khanapur. Under the terms of the license issued to the contractors the plant at the distillery and the ware-houses attached to it will have to be taken over by Government at a valuation. The provision of 1,00 proposed in the ensuing year's budget is intended to meet this liability.

22. *Excise Compensations.*—The current year's budget includes (*a*) 6,11 and (*b*) 1,06 for compensation to Indian States for the lease of their abkari and hemp drugs revenues, respectively, and also (*c*) 75 for adjustment of hemp drugs compensations for the years 1921-22 to 1923-24. The increase of 11,25 in the revised over the current year's budget is due to the payment of bills on account of the adjustment of surplus excise receipts derived from the lease of the abkari and hemp drugs revenue of Indian States, as under their agreements the States are entitled to the entire revenue if it exceeds the amounts of provisional compensation drawn by them. Most of the abkari leases terminated on 31st July 1924 and the question of their renewal is under consideration. It is anticipated that the compensations as revised will involve an extra liability of 1,70. The increase of 1,95 in the ensuing year's budget as compared with the current year's budget provides for this liability and includes 25 for the revision of hemp drugs compensations which has already been sanctioned.

23. *Exchange.*—The estimates under this minor head depend on the rate of exchange for transactions between India and England and also on the provision made in the budgets of the Secretary of State and the High Commissioner for India for expenditure to be incurred in the latter country.

24. *Expenditure in England.*—The provision under this minor head is intended mainly for leave salaries payable in England and varies with the number of officers on leave. The decrease in the current year's revised and the ensuing year's budget is due to a smaller number of officers being expected to be on leave in England.

VII and 7, Stamps.

Revenue.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
A-Non-Judicial.				
Sale of General Stamps ..	83,25	87,93	83,64	89,52
Duty on Impressing documents ..	8,85	8,10	5,29	7,16
Fines and Penalties ..	38	32	35	33
Miscellaneous ..	41	80	2,14	79
Cost of stamps supplied to other Provinces ..	....	....	1,05	1,05
Total A-Non-Judicial Stamps ..	92,89	97,15	92,47	98,85
Deduct—Refunds ..	—1,69	—1,65	—1,44	—1,45
Total ..	91,20	95,50	91,03	97,40
B-Judicial.				
Sale of Court Fee Stamps ..	90,66	74,62	81,60	81,47
Fines and Penalties ..	2	4	3	4
Miscellaneous ..	1	1	1	1
Cost of Stamps supplied to other Provinces ..	....	....	56	56
Total B-Judicial Stamps ..	90,69	74,67	82,20	82,08
Deduct—Refunds ..	—2,00	—1,67	—1,65	—2,48
Total ..	88,69	73,00	80,55	79,60
Grand total ..	1,79,89	1,68,50	1,71,58	1,77,00

Expenditure Reserved.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
A-Non-Judicial.				
Superintendence ..	83	83	82	86
Charges for the sale of general stamps ..	1,40	1,54	1,35	1,20
Cost of Stamps supplied by other Provinces. ..	....	....	1	1
Total, A-Non-Judicial ..	2,23	2,37	2,18	2,07
B-Judicial.				
Superintendence ..	.83	83.	82	86
Charges for the sale of Court fee Stamps ..	31	31	30	.27
Cost of stamps supplied by other Provinces ..	....	....	8	8
Total, B-Judicial ..	1,14	1,14	1,20	1,21
Exchange ..	50	87	74	13
	3,87	4,38	4,12	3,41
Expenditure in England ..	1,15	2,00	2,00	40
Total ...	5,02	6,38	6,12	3,81

Revenue.

25. The increase of 3,08 in the current year's revised estimate is mainly due to the (1) increase of 1,34 under "Miscellaneous" which includes an abnormal receipt on account of the "composition of stamp duty" on the new loan issued by the Bombay Municipality, (2) increase of 6,98 on "sale of court fee stamps" which yielded receipts higher than originally anticipated and (3) new provision of 1,61 for the "cost of stamps supplied to other provinces". No such special provisions for this purpose has been made hitherto. These increases are partly counterbalanced by decreases of 4,29 and 2,81 respectively under "sale of general stamps" and "duty on impressing documents" which are mainly due to depression in trade. Next year's estimate is based higher than the current year's budget estimates by 8,50 in the anticipation that trade conditions, which show signs of revival, will appreciably improve.

Expenditure.

26. The decrease of 26 in the current year's revised estimate is due to the reduction in the rates of discount allowed to stamp vendors on the sale of general stamps with effect from July 1924. The decrease of 97 in the next year's budget estimate as compared with the current year's budget is mainly due to the fact that no new stock of stamps is to be obtained from England next year. There will also be less expenditure under "charges for the sale of general stamp" on account of reduction in the rates of discount.

VIII & 8, Forest.

Revenue.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Timber and other produce removed from the forests by Government agency	22,47	37,53	25,00	28,55
Timber and other produce removed from the forest by consumers or purchasers	45,11	41,51	49,73	42,82
Drift and waif wood and confiscated forest produce	5	3	4	4
Revenue from forests not managed by Government	27	11	20	17
Miscellaneous	3,97	2,02	3,00	2,77
Deduct—Refunds	—37	—12	—16	—30
Total	71,50	81,08	77,81	74,05

Expenditure (Transferred).

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
General direction	99	1,05	96	88
A—Conservancy and works	19,72	20,97	21,56	20,64
B—Establishments	22,34	25,40	23,50	23,84
Interest on capital outlay not charged to Revenue	29	52	42	50
Exchange	21	31	23	43
Lump provision in connection with the recommendations by the Lee Commission ..	—	—	54	59
	43,55	48,25	47,21	46,88
Expenditure in England	45	72	61	1,28
Total ..	44,00	48,97	47,82	48,16

Revenue.

27. *Timber and other produce removed from the forests by Government agency.*—The decrease (12,53) in the revised estimate is due to the discontinuance of the contract for supply of timber to the G. I. P. Railway, to the curtailment in quantity and decrease in the rate of fuel supplied to the Madras and S. M. Railway and to the continued slump in the market as a result of which sales of timber at depôts are not expected to fetch good prices. The decrease would have been greater had it not been partly counterbalanced by the increased receipts expected from the extension of departmental exploitation in the Dangs and Peint and from the sale proceeds of the outturn of saw mills in those areas. The estimate for 1925-26 is lower than the current year's sanctioned estimate by 8,98, as the G. I. P. Railway Company will not indent on the Northern Circle for timber and the Madras and S. M. Railway has refused to take fuel from the Forest Department. The next year's estimate is framed on the assumption that the present slump in the market will continue in consequence of which sales of timber at depôts are not likely to fetch good prices.

28. *Timber and other produce removed from the forests by consumers or purchassers.*—The increase (8,22) in the revised estimate is due to the recovery of large outstanding instalments from purchasers of compartments in the High Forests of

the Southern Circle and to greatly improved prices for teak coupes in that Circle. The increase is partly counterbalanced by poor prices realised from coupes and gurcharans in North Thana. The next year's budget estimate is based on the current year's budget and shows an increase of 1,31. It allows for increased receipts expected to be realised from sale of timber in the Northern and Central Circles and from the sale of standing coupes in Belgaum which were hitherto exploited departmentally for supply of fuel to the Madras and S. M. Railway.

29. *Miscellaneous.*—The increase (98) in the revised estimate is due to fines inflicted on contractors in the Northern and Southern Circles for extension of purchasers' contract periods, to increased revenue from shooting licenses, recovery of fire damages and receipts expected from the departmental cart depôts in the Southern Circle. The estimate for 1925-26 is based on the revised estimate and shows a small reduction of 23.

Expenditure.

30. *General Direction.*—The decrease (9) in the revised estimate is due to payment in England of the leave salary of the permanent incumbent of the post of Chief Conservator who is on leave. The decrease (17) in the budget estimate for next year as compared with the current year's budget is due to smaller provision for fees and stipends of students to be trained at the Forest Colleges as there has been no selection of candidates during the current year.

31. *A.—Conservancy and Works.*—The increase (59) in the revised estimate is due to the expenditure on account of advances to forest contractors for which no provision has been made in the budget. These transactions did not hitherto appear in the budget as the advances were treated like other advances. The Government of India have, however, ruled that the money advanced to contractors is of the nature of service expenditure as it represents payment made in anticipation of the work to be done. The increase is partly counterbalanced by smaller expenditure on departmental exploitation of timber and fuel for the G. I. P. and Madras and Southern Maratha Railways, respectively. As compared with the current year's budget the next year's estimate shows a decrease of 33 due mainly to the discontinuance of the departmental supply of sawn timber to the G. I. P. Railway and of fuel to the Madras and Southern Maratha Railway and to smaller number of articles of uniform to be supplied to Forest subordinates. The decrease would have been greater but for the provision (1,00) in next year's estimate for advances to contractors.

32. *B.—Establishments.*—The decrease (1,90) in the revised estimate is due to savings in the provision for leave allowance and to vacancies in the sanctioned strength of the subordinate establishment. The decrease (1,56) in next year's estimate as compared with the current year's budget is due to a larger number of Imperial Forest Officers being expected to be on leave in England, to smaller provision for establishment charges and to the transfer to another head of the provision for the cost of training in England of probationers for the Imperial Forest Service.

33. The estimate of 46,88 for 1925-26 is exclusive of 40 for works to be financed out of loan funds. The corresponding provision in the current year's budget is 2,43.

IX & 9, Registration.

REVENUE.

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Fees for registering documents	12,44	12,68	13,10	13,00
Fees for copies of registered documents ..	27	28	30	29
Miscellaneous ..	20	39	20	27
Deduct refunds ..	—4	—10	—10	—6
Total ..	12,87	13,25	13,50	13,50

EXPENDITURE (Transferred).

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Superintendence ..	37	37	36	39
District charges ..	6,25	6,95	6,46	6,86
Customs duty on imported stores	....	....	2	3
Exchange	4	3	6	4
Total ..	6,66	7,35	6,90	7,32
Expenditure in England ..	9	7	16	12
Grand total ..	6,75	7,42	7,06	7,44

Revenue.

34. The increase in the current year's revised and in the next year's budget estimates is due to the steady increase in the number of registrations.

Expenditure.

35. The decrease in the current year's revised estimates is due mainly to savings in establishment charges in consequence of the extension of photography and amalgamation of sub-registry offices.

IX-A and 9-A, Scheduled Taxes.

Receipts.

	Accounts, 1923-24.	Budget estimates, 1924-25.	Revised estimates, 1924-25.	Budget estimates, 1925-26.
Entertainment	9,46	10,50	9,08	9,55
Deduct Refunds	—5	—2	—8	—5
Total ..	9,41	10,48	9,00	9,50

Expenditure (Reserved.)

	Accounts, 1923-24.	Budget estimates, 1924-25.	Revised estimates, 1924-25.	Budget estimates, 1925-26.
Establishment for the administration of the Bombay Entertainments Duty Act ..	18	20	18	21
Exchange	....	4	1	....
Total. ..	18	24	19	21
Expenditure in England	....	10	1	....
Grand Total ..	18	34	20	21

36. *Receipts.*—The decrease of 1,48 in the current year's revised estimate as compared with the budget is mainly due to the depression in trade affecting the spending power of the people. The next year's estimate has been based somewhat higher than the current year's revised estimate in anticipation of some improvement in trade conditions.

37. *Expenditure.*—The decrease in the current year's revised estimate as compared with the budget is mainly due to the reduction in the establishment charges. The decrease in the next year's estimate over the current year's sanctioned grant is due to the fact that a fresh stock of "Entertainment Stamps" is not required to be obtained from England for next year; hence no provision is made for exchange. For the same reason no provision is made under the head "Expenditure in England".

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

38. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi* commercial basis, are included in the former category and those for which the maintnance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size it is not worth while examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi* commercial undertaking is whether the work is remunerative or the reverse and it is therefore essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

39. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works, separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

40. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

41. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, Establishment and Tools and Plant, (2) indirect charges, *i.e.*, capitalised value of abatement of land revenue occupied by works and leave and pension allowances of establishment and (3) all arrears of simple interest, if any, *i.e.*, balance of total interest over net revenue. This capital cost is commonly known as " sum at charge."

42. As soon as the work commences to earn revenue a Revenue account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

43. Turning to the sub-divisions Productive and Unproductive works it may be observed that if the net revenue from a Capital work is expected to repay after 10 years from its completion the annual interest charges on the capital invested *i.e.*, sum at charge at 6 per cent., or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive " otherwise it is treated as " Unproductive." If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of 10 years from its completion in three sucessive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

44. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues, Famine Insurance Grants or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is however intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Insurance Grants " and " B—Financed from ordinary Revenues " according to the source from which funds are provided. The head " 16 " is therefore purely a transfer head. The net total of the major head

" 55 " after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues. In this budget all the expenditure is to be met from loan.

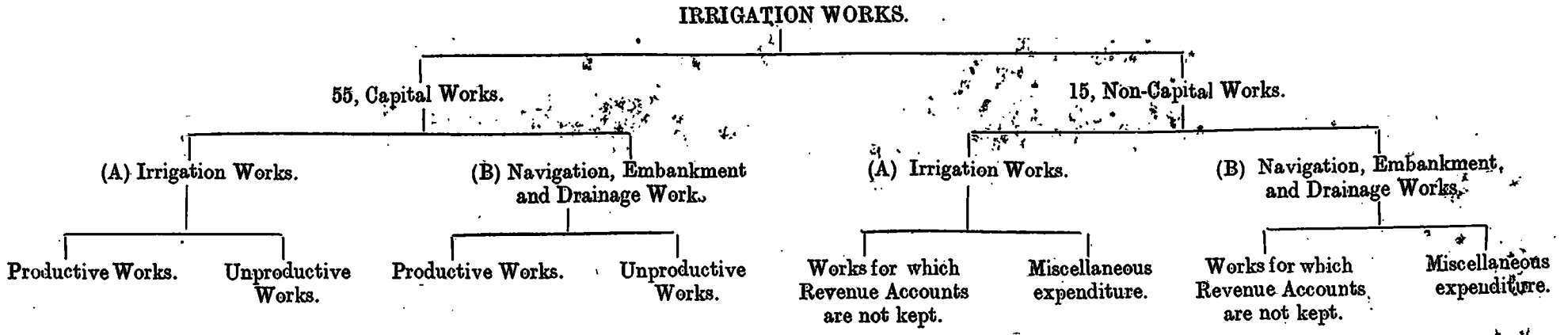
45. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII-Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

46. In the Budget Estimates of Revenue for Irrigation Works under the above mentioned head " XIII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financially is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

47. There is one more *minus* entry to be made in the Budget Estimates of Revenue under the head " XIII " before the *net* revenue is shown and that is the " Refunds of Revenue." In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

48. The interest on capital expenditure met from ordinary revenues is shown under the head "14—Interest on works for which Capital Accounts are kept."

49. With reference to the second division of irrigation works, *viz.*, works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each. All expenditure upon such works whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi* commercial works, and therefore they are shown under the expenditure head " 15 ". The only comparison here possible is that between the gross revenue (shown under Revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head, " Miscellaneous Expenditure " all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Insurance Grants.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Insurance Grants, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Insurance Grants" which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue Head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the Budget Estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions—1. "*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi* commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenue, (2) Famine Insurance Grants and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII".

2. "*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15". Any revenue realised from them is credited to the head "XIV".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED, IN PROGRESS IN 1924-25 AND TO BE COMMENCED IN 1925-26 IN SIND AND DECCAN AND GUJARAT.

SIND.

Works in operation.

50. The canal systems in Sind are entirely different from those in the Deccan. They are mostly very large and with the exception of a few perennial ones carry their supplies at present during the inundation season only. However when the Lloyd Barrage Scheme is completed it will be possible to feed these canals all the year round. Many of them are canals which existed before the advent of British rule and have since been improved.

51. *The Eastern Nara System.*—The first system to come into operation was the Eastern Nara, consisting of the large Mithrao Canal, and the smaller Eastern Nara, Thar, Hiral and Khipro canals. This system was opened in 1854, although its principal canal, the Mithrao, was not constructed until some years later. The system depends for its supply upon the Nara river which is fed from the Indus through a twelve mile cut, excavated in 1858-59, known as the Eastern Nara Supply Channel. About 85 lakhs of rupees have been expended on this system.

52. *The Begari and Ghar Canals.*—The Begari and Ghar Canals came next into operation in 1856 and about 31½ lakhs of rupees have been spent on these two canals. The former is the most important system north of Sukkur and is on the right bank of the Indus.

53. *The Fuleli Canal.*—The Fuleli Canal, the largest of all the Sind canals, was opened in 1861 and about Rs. 29¾ lakhs have been spent on it. This is one of the few canals in Sind which carries any appreciable supply all the year round.

54. *The Desert and Sukkur Canals.*—Five more canals were added during the ten years from 1870 to 1880. Of these the two most important are the Desert Canal costing over Rs. 27¼ lakhs and the Sukkur Canal, just above Sukkur, on which over 14¾ lakhs of rupees have been spent.

55. *The Jamrao Canal.*—In 1900 the Jamrao Canal came into being. This was an entirely new canal taking off from the Eastern Nara river above the Mithrao Canal already mentioned and it is assured of a perennial supply by a weir constructed across the Nara. Rs. 98 lakhs have been spent on this work.

56. *The Mahiwah, Dad and Nasrat Canals.*—The Mahiwah, Dad and Nasrat canals were next built at a cost of about Rs. 60 lakhs and were opened between 1901 and 1904.

There are many other small canals which are playing an important part in the irrigation of the lands in Sind.

Works under construction.

57. *Lloyd Barrage and Canals Construction Scheme.*—The most important irrigation project which is now under construction in Sind is the Lloyd Barrage and Canals Construction Scheme. This project which is estimated to cost Rs. 18·35 crores was approved by the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June and construction work commenced in July of that year. The scheme consists of a barrage across the Indus below the gorge at Sukkur, three canals on the right and four on the left bank each with a separate head regulator. The Right Bank System comprises the North Western and South Eastern perennial canals and the Central Rice Canal. The Left Bank System comprises a great new perennial canal called the Rohri Hyderabad Canal, a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon and two large high level canals for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal no matter how low the level of the water in the river may be. An expenditure of Rs. 37·8 lakhs was incurred in 1923-24 and about Rs. 141·84 lakhs will be spent on this scheme in the current year. A detailed note regarding the progress of work on this scheme has been printed separately.

Deccan and Gujarat.

58. Irrigation conditions in the Deccan and Gujarat vary considerably from those in Sind. The cultivation chiefly depends upon rainfall and advantage is taken of irrigation mainly for growing valuable crops like sugarcane or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency always involve the construction of storage reservoirs on perennial rivers for feeding the canals supplying water to the fields. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation.

59. *Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik and the Krishna Canal in Satara Districts which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

60. *Mutha Canals.*—The Mutha canals have been constructed at a cost of about 65½ lakhs of rupees with a large storage reservoir called Lake Fife on the Mutha River at Khadakwasla near Poona. This system consists of two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

61. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation also about this time and about 13¼ lakhs of rupees have been spent on each of them.

62. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal which receives its supply partly from the Nira river and partly from its reservoir at Bhatgar (called Lake Whiting) on one of its tributaries, was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak canal, a small canal taking off direct from the Ghatprabha river without a storage work was opened in 1884 and Rs. 13¾ lakhs have been spent on it.

63. *Girna canal.*—The Girna canal which is fed from the Chankapur tank was constructed at a cost of 20½ lakhs of rupees and was opened for irrigation in 1909.

64. *Godavari Canals.*—The Godavari canals system includes a storage reservoir (Lake Beale) on the Darna river and a pick-up weir at Nandur-Madhmeshwar and the Right and Left Bank canals. This project has cost over 102½ lakhs of rupees and was brought into operation in 1912.

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

65. *Pravara River works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill on the Pravara river at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank canals. The masonry dam will be 270 feet high and about 1,600 feet long. It has now almost reached its designed height. The work on the canals has also been completed and it is expected that the whole scheme will be finished in the working season of 1925-26. The total estimated cost of the scheme is Rs. 151 lakhs, the expenditure incurred to end of 1923-24 was Rs. 134½ lakhs and the probable expenditure in the year 1924-25 will be about Rs. 3 lakhs.

66. *The Nira Right Bank Canal project.*—The Nira Right Bank Canal project will, when completed, be the largest in the Deccan. It comprises the construction of the Nira Right Bank Canal 109 miles in length and a larger dam at Bhatgar on the Yelwandi river to replace the existing one mentioned under the Nira Left Bank canal so as to increase the storage for supplying both the canals, *viz.*, the old Nira Left Bank and the new Nira Right Bank canal. The dam is expected to be completed in the year 1926 by which time the first 90 miles of the right bank canal should also be approaching completion. It will however be possible to

commence irrigation in the next year. The total estimated cost of the scheme is Rs. 491 lakhs. The expenditure incurred to end of 1923-24 was about Rs. 309 lakhs and the probable expenditure in 1924-25 is about Rs. 35¾ lakhs.

New Project to be commenced in the ensuing year.

67. *Nira Valley Development project.*—The Nira Valley Development project provides for the complete development of irrigation in the Nira Valley. The Nira Right Bank Canal scheme with the enlarged storage at Bhatgar on the Yelwandi river aims at irrigating lands on the right bank of the Nira river. There is however large scope for extending irrigation on the existing Nira Left Bank canal where there is a keen demand for a larger supply. This demand can be met by storing the water flowing in the Nira river from sources other than the Yelwandi by means of another dam to be erected on the Nira at Vir below the confluence of all the main tributaries and by enlarging the Nira Left Bank canal to the maximum economical limits. This scheme combined with the Nira Right Bank Canal scheme is called the Nira Valley Development project.

The Nira Right Bank canal system itself will cost Rs. 491·11 lakhs. The combined scheme will cost Rs. 626·91 lakhs. The extra cost will therefore be Rs. 135·80 lakhs which represents the cost of widening and remodelling the Nira Left Bank canal and constructing the new dam at Vir. This project was approved by the Legislative Council in March 1924 and was finally sanctioned by the Secretary of State in November last. In the budget for 1925-26 a provision of Rs. 3 lakhs has been made for expenditure on this project.

XIII, Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

68. The revenue derived from irrigation works for which capital accounts are kept comprises (*a*) direct receipts such as sale-proceeds of water supplied for irrigational and non-irrigational purposes, sale proceeds of produce from regular canal plantations and other canal produce (*e.g.*, wood, grass, etc.) etc., and (*b*) the portion of land revenue due to irrigation.

69. The budget and revised estimates of revenue for the current year and the budget estimates for the ensuing year are shown below :—

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Gross Revenue	98,11	89,66	97,98	1,00,50
Deduct—Working Expenses ..	44,76	40,46	45,23	46,84
Lump provision for re-grant of lapses (in 1924-25)	....	....	....	1,00
Deduct on account of probable lapses in the budget year (1925-26) ..	....	....	....	1,00
	53,35	49,20	52,75	53,66
Expenditure in England ..	28	33	21	....
Net revenue	53,07	48,87	52,54	53,66

70. The increase in gross revenue of 8,32 in the revised as compared with the budget estimate for 1924-25 is due to (*i*) a greater demand for water and higher realization from the sale of lac in Sind and (*ii*) the transfer of certain canals from the head '15-Other Revenue Expenditure financed from Ordinary Revenues' to the head '55-Construction of Irrigation, Navigation, Embankment and Drainage Works' and the consequent transfer of direct receipts from the head 'XIV-Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept' and also their share of land revenue from 'V-Land Revenue' to the head 'XIII'. The increase of 4,77 in 'Working Expenses' is due to additional funds required for carrying out special repairs and strengthening canal banks in Sind which have been considerably damaged by the last abnormally high inundation of the river Indus.

71. The increase in gross revenue of 10,84 in the budget estimate for 1925-26 as compared with that for 1924-25 is due to the extension of irrigation in some parts of the Deccan and Gujarat and the reason explained in (*ii*) above. The increase of 6,38 in Working Expenses is due to the necessity for making extra provisions for (*a*) carrying out special repairs and strengthening canal banks in Sind which have been considerably damaged by the last abnormally high inundation of the river Indus and (*b*) for the introduction of the block system of Irrigation on the Godavari Canals and for maintenance and repairs to the Nira Right Bank Canal (Lonand District) and Pravara Left Bank Canal. The first 47 miles of the Nira Right Bank Canal will be in operation for the first time for the purposes of irrigation during the rabi season of 1925-26 and the whole length of the Pravara Left Bank Canal (48 miles) together with all the distributaries will be in operation in 1925-26 instead of 38 miles in the current year.

XIV, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

72. The revenue derived from irrigation works for which no capital accounts are kept is only from direct receipts, such as sales of water, plantations and other canal produce, etc., and no credit is afforded to this class of works on account of the portion of land revenue due to irrigation.

The budget and revised estimates for 1924-25 and the budget estimate for 1925-26 are shown below :—

Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
68	90	46	70

73. The decrease of 44 in the revised estimate as compared with the budget estimate for 1924-25 is due to the second reason for the increase, under the head "XIII" in gross revenue. The decrease of 20 in the budget estimate for 1925-26 as compared with that for 1924-25 is also due to the same reason.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Expenditure	49,22	63,12	58,22	64,57

74. Under Rule 24 of the Devolution Rules the capital sum spent by the Governor-General in Council upon the construction of productive and unproductive irrigation works and of other works financed from loan funds is to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17 and at 5·69 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,71 and this amount is included separately under the head 19, *Interest* as interest on the advance in respect of Irrigation Capital expenditure. Since 1921-22 the capital expenditure on Irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head 19, *Interest.* The head 14, *Interest* is merely a *pro forma* head to show the interest liabilities met from revenues on Irrigation capital and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head 19, *Interest.* The actual provision made in the budget for interest on account of Irrigation schemes amounts to 57,98 out of which 48,20 will be met from revenues and 9,78 from capital.

The budget estimate of 63,12 for 1924-25 was framed as shown below :—

Interest at 3·3252 per cent. on total capital outlay (7,62,51) on Irrigation Major Works (direct charges) to end of 1916-17	25,35
Interest charges at 5·48 per cent. on total capital outlay (1,30,95) on Irrigation Major Works for the years 1917-18 to 1920-21	7,18
Interest charges at 3·3252 per cent. on total capital outlay (1,52,43) on Minor Works up to the end of 1916-17	5,07
Interest charges at 5·48 per cent. on total capital outlay (58,85) from 1917-18 to 1921-22	3,22
Interest charges at 5·48 per cent. on total capital outlay (69,50) for 1922-23 ..	3,81
Interest charges at 5·48 per cent. on the estimated capital outlay (1,14,68) for 1923-24	6,28
Interest charges at 5·48 per cent. on one-half of the estimated capital outlay (1,94,41) for 1924-25	10,65
Interest charges on capital cost of old works transferred from the head '15' to the head '55' ..	1,56
	63,12

75. The revised estimate for 1924-25 and the budget estimate for 1925-26 are framed as follows :—

	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Interest charges at 3·3252 per cent. on capital outlay (7,62,51) on Irrigation Major Works (Direct charges) to end of 1916-17.	25,35	25,35
Interest charges at 5·69 per cent. on capital outlay (1,30,95) on Irrigation Major Works for the years 1917-18 to 1920-21..	7,45	7,45
Interest charges at 3·3252 per cent. on capital outlay (1,82,74) on Minor works to end of 1916-17 ..	6,08	6,08
Interest charges at 5·69 per cent. on capital outlay on minor works (2,31,64) from 1917-18 to 1923-24 ..	13,18	....

	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Interest charges at 5·69 per cent. on capital outlay except for Lloyd Barrage (1,86,42) from 1917-18 to 1923-24 ..	....	10,61
Interest charges at 5·69 per cent. on half of the estimated capital outlay (96,50) for 1924-25 ..	5,49	....
Interest charges at 5·69 per cent. on estimated capital outlay of 51,15 (except for Lloyd Barrage) for 1924-25 ..	....	2,91
Interest charges at 5·69 per cent. on half of estimated capital outlay of 52,7½ (except for Lloyd Barrage) for 1925-26 ..	....	1,50
Interest charges on capital outlay on works to be transferred from the head " 15 " to " 55 " ..	67	67
	58,22	54,57
Add interest on account of Lloyd Barrage to be met from Famine Insurance grant	....	10,00
Total ..	58,22	64,57
Amount financed from ordinary revenues ..	48,22	54,57
Amount financed from Famine Insurance grant ..	10,00	10,00

76. The decrease of 4,90 in the current year's revised as compared with the current year's budget is due to reduction in the revised estimate of current year for capital outlay on Irrigation partially counterbalanced by an increase in the rate of interest. In framing the budget estimate for 1925-26 interest on the capital outlay on Lloyd Barrage has been excluded. The Secretary of State for India has sanctioned the proposal made by this Government to meet interest charges on Lloyd Barrage out of capital during construction if such a course is considered necessary in any year. Out of the estimated interest charges of 19,78 on capital outlay on Lloyd Barrage it is proposed to meet 10,00 from Famine Insurance grant and the balance of 9,78 has been added to loan to be taken from the Government of India to finance capital expenditure under the head 55, Construction of Irrigation Works. The increase of 1,45 in the budget estimate for 1925-26 as compared with the current year's budget is due to investment of more capital on Irrigation works and increase in the rate of interest, partially counterbalanced by the omission of the interest on the Lloyd Barrage capital outlay in excess of 10,00 which is to be met from borrowings from the Government of India.

15, Other Revenue Expenditure financed from Ordinary Revenues.

Expenditure (Reserved).

77. The budget and revised estimates under this head for the current year and the budget estimate for the ensuing year are as shown below :—

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Gross expenditure	20,93	30,53	30,97	31,89
Lump provision for re-grant of lapses (in 1924-25)	....	....	....	1,00
Deduct on account of probable lapses in the budget year (1925-26) ..	....	....	....	1,00
Net amount charged to Ordinary Revenues	20,93	30,53	30,97	31,89
Expenditure in England	31	30	15	....
Total ..	21,24	30,83	31,12	31,89

78. The increase of 29 in the revised estimate as compared with the budget estimate for 1924-25 is due to additional funds required for raising and strengthening bunds in Sind which have been considerably damaged by the last abnormally high inundation of the river Indus. The increase of 1,06 in the budget estimate for 1925-26 as compared with that for the current year is also due to the same cause.

15, Other Revenue Expenditure financed from ordinary Revenues—Civil.

Expenditure (Reserved).

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Expenditure	16	23	23	70

79. The expenditure under this head is in respect of small irrigation tanks in charge of the Revenue Department.

80. The increase of 47 in the ensuing year 's budget as compared with that for the current year is due to an increased provision for the Northern Division in which it is proposed to carry on repairs to tanks on a larger scale.

16-A, Construction of Irrigation, Navigation, Embankment and Drainage Works financed from Famine Insurance Grants.

81. No provision has been made under this head in the current or ensuing year's budget.

XVI and 19, Interest.

Revenue.

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
(1) Interest on loans and advances by Provincial Government ..	18,82	16,09	14,32	14,87
(2) Interest on arrears of revenue ..	54	17	22	18
(3) Interest on loans granted by Bombay Development Department—				
Out of Bombay Development Loan.	79,86	1,14,42	1,12,95	44,54
Out of advances drawn from Government of India.				90,84
(4) Anticipated interest on general balances deposited with the Government of India ..	....	....	....	4,78
(5) Miscellaneous—				
Ordinary	34	2	35	50
Development ..	4,35	4,19	4,19	4,18
(6) Refunds .. Development ..	— 97	— 47	— 58	— 58
(6) Refunds .. Ordinary ..	— 2	— 1	— 8	— 4
	1,02,92	1,34,41	1,31,37	1,59,27
Ordinary ..	19,68	16,27	14,81	....
Ordinary including recovery of interest on advances given to 3 local bodies in Bombay City for development purposes out of funds borrowed from Government of India ..	....	....	....	1,11,13
Development ..	83,24	1,18,14	1,16,56	....
Development excluding interest on advances given to 3 local bodies out of funds borrowed from Government of India ..	....	....	....	48,14

Expenditure (Reserved).

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Interest on Provincial Loan.				
(1) Development	65,26	66,64	65,97	65,96
Other Items.				
(2) Interest payable to Central Government on—				
(*a*) Advances on account of Provincial Loan account ..	11,99	10,61	10,61	9,22
(*b*) Advances in respect of Irrigation capital expenditure ..	32,71	32,44	32,71	32,71
(*c*) Other advances ..	85,04	1,54,44	1,43,91	1,98,06
(3) Management of debt (Development) ..	19	3,00	19	50
Total ..	1,95,19	2,67,13	2,53,39	3,06,45
Deduct—Interest transferred to Commercial Departments. ..	— 49,51	— 63,12	— 58,22	— 64,57
Deduct—Interest transferred to Forest Department ..	....	— 52	— 42	— 50
Deduct—Interest transferred to 55, Construction of Irrigation, Navigation, etc. ..	....	....	....	— 9,78
Deduct—Interest transferred to 59, Bombay Development Scheme ..	....	....	— 63,27	— 77,14
Net Total ..	1,45,68	2,03,49	1,31,48	1,54,46
Ordinary ..	14,77	18,86	14,92	....
Ordinary including interest in respect of advances to 3 local bodies ..	....	....	....	1,06,32
Development including interest in respect of advances to 3 local bodies in Bombay City for Development purposes ..	1,30,91	1,84,63	1,16,56	....
Development excluding interest on advances to 3 local bodies given from funds borrowed from Government of India ..	....	....	....	48,14

Revenue.

82. The ordinary revenue represents the interest received by the Local Government on advances and loans from the Provincial Loan and Advance

account. This account, the capital transactions of which are outside the ordinary budget figure, provides for the grant of loans to agriculturists, to local bodies, etc. The rate of interest was generally 8⅓ per cent. but less in certain special cases till the beginning of 1st October 1924. Since that date the maximum rate has been lowered to 7·29 per cent. and is less in special cases. Interest on arrears of revenue is also credited to this head.

83. The decrease in the revised estimate for current year and budget estimate for next year as compared with the current year's budget estimate is chiefly due to the decrease in outstanding advances.

84. It is anticipated that the Government of India will shortly decide the question of giving interest on provincial balances deposited with them. 4,78 represents interest which the Bombay Government expect to receive next year.

85. It has been decided to separate from Development transactions with effect from next year all transactions regarding advances made for Development purposes to the 3 Presidency Corporations, *viz.*, the Bombay Municipality, the City Improvement Trust and the Port Trust out of the funds borrowed from the Government of India. 90, 84 represent interest recoverable next year from these bodies. The other items of the Bombay Development Department shown under this head are discussed in the memorandum of Development Department.

Expenditure.

86. Interest on Provincial loans and interest payable to Central Government (*a*) on advances on account of Provincial loan accounts, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, respectively and (*b*) on other advances, is to be debited to "19, Interest on Ordinary Debt". Charges on account of management of Debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions

(1) "Deduct—Interest transferred to Commercial Departments" for the amount shown as expenditure under the head "14, Interest on Works for which capital accounts are kept",

(2) "Deduct—Interest transferred to Forest Department" for the amounts shown as expenditure under the head "8, Forest",

(3) "Deduct—Interest transferred to '55, Construction of Irrigation, Navigation, etc.' for the amount shown as expenditure under that head," and

(4) "Deduct—Interest transferred to '59, Bombay Development Scheme" for the amount shown as expenditure under that head."

87. *Interest payable to Central Government on advances on account of Provincial Loan Account.*—The decrease in the next year's estimate as compared with the current year's budget is due to the balance of the Provincial Loan Account being reduced. The rate of interest charged to the Local Government is 4·78155.

88. *Interest on advances in respect of Irrigation capital expenditure.*—The interest is calculated at the rate of 3·3252 on the capital outlay of 7,62,51 and 5·69 on 1,28,09.

89. *Interest on other advances.*—The figures against this item include interest on advances taken from Government of India for development purposes (including the requirements of the 3 local bodies in Bombay City) and for ordinary purposes. They are distributed as follows:—

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
(1) Development including 3 local bodies				
(2) Development Department ..	65,46	1,14,99	- 1,13,67	58,82
(3) For 3 local bodies				90,84
(4) Ordinary	19,58	39,45	30,24	48,40

Details of figures for ordinary purposes for 1924-25 and 1925-26 are as follows :—

—	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
(*a*) Interest on Advance of 90,00 of 1921-22 at the rate of 6½ per cent. ..	5,85	5,85	5,85
(*b*) Interest on Advance of 1,40,20 of 1922-23 at the rate of 6½ per cent. ..	9,50	9,11	9,11
(*c*) Interest on Advance of 1,56,71 of 1923-24 at the rate of 6 per cent. ..	9,40	9,40	9,40
(*d*) Interest on Advance of 2,04,68 of 1924-25 at the rate of 5·75 per cent. ..	14,70	5,88	11,77
(*e*) Interest on Advance of 4,26,78 of 1925-26 at the rate of 5·75 per cent. ..	....	....	12,27
	39,45	30,24	48,40

The revised estimates as compared with the current year's budget show decreases in items (*b*) and (*d*). The decrease in (*b*) is due to the fact that the revised estimate provides interest at 6½ per cent. on the finally adjusted amount of 1,40,20 whereas the budget provided interest on 1,46,16. Similarly the decrease in item (*d*) is due to the fact that the revised estimate provides interest at 5·75 per cent. for six months on 2,04,68 which is the revised estimate of advance to be obtained from Government of India whereas the budget provides interest at 6 per cent. on the amount of advance then estimated. The next year's budget contains interest for 12 months on the advance of 2,04,68 to be taken this year and for six months on the proposed advance of 4,26,78.

90. *Deduct—Interest transferred to Commercial Departments.*—The figures are explained under "14, Interest on works for which capital accounts are kept".

91. *Deduct—Interest transferred to Forest Department.*—The figures represent interest on advances taken for forest capital outlay shown under 52—A, Forest Capital Outlay, which is debited to 8, Forests as expenditure.

92. *Deduct—Interest transferred to "55, Construction of Irrigation, etc."*—According to the Lloyd Barrage Scheme sanctioned by the Secretary of State interest on the capital outlay is to be met out of capital till the scheme becomes remunerative and for the first 20 years interest to the extent of 10 lakhs is to be met from the annual grant of 63,60 for Famine Relief. Interest charges for next year amount to 19,78 out of which 10 lakhs are to be met from Famine grant which is provided under "14, Interest on works for which capital accounts are kept," and 9,78 is provided under "55, Construction of Irrigation, etc."

93. The expenditure of the Bombay Development Department shown under this head is explained in the memorandum of Development Department.

21, Reduction or Avoidance of Debt.

Expenditure (Reserved).

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
Sinking Fund for Bombay Development Loan	9,39	9,39	9,39	9,39
Sinking fund charges in respect of unproductive portion of the advance obtained from Government of India for Ordinary purposes	..	7,68	3,66	5,57
Adjustment of refunds from the Government of India of customs duty on Government Stores imported under Capital account for ordinary and development purposes ..	..	..	4,81	10,48
Total ..	9,39	17,07	17,86	25,44
Development	9,39	9,39	9,39	9,39
Ordinary	..	7,68	8,47	16,05

94. A provision of 9,39 equal to one per cent. of the loan of 9,38,91 raised in 1920-21 in connection with the Development of Bombay has been made in the current year's budget to form a depreciation fund. This has been repeated in next year's budget.

95. Last year it was explained that it had been decided to maintain a regular Sinking Fund for the amortisation of the unproductive portion of the advances obtained from the Government of India for ordinary purposes. Accordingly a provision of 7,68 was made in the current year's budget, which represented the contribution for the last and current years necessary for a sinking fund improving at approximately 4 per cent. interest for 15 years. This contribution was calculated on a 15 years' basis, as the actual classification of unproductive works was not ready at the time of the preparation of the current year's budget. A recalculation has now been made after classifying the works into 15, 30 and 60 years' categories and the contribution now amounts to 3,66 which has been shown in the revised estimate. The amount will be actually invested after sanction of the Government of India is received to our repayment scheme. Next year's budget provides 5,57 for the purpose.

96. Since the repeal of Section 20 of the Sea Customs Act, 1878, by Act No. VIII of 1924, customs duty is being imposed on Government stores imported on or after 1st April 1924. The Government of India have decided to give, in refund of the duty paid, an assignment which will be credited to the head "XL, Miscellaneous adjustments between Central and Provincial Governments"; but according to the orders of the Secretary of State customs duty realised from imports on capital account is to be utilised for redemption or avoidance of debt. In order to act up to these orders it is necessary to debit to the head "21, Reduction or avoidance of debt—other appropriations for reduction or avoidance of debt" by *per contra* credit to the deposit head "Appropriation for Reduction or avoidance of debt—other appropriations" an amount equivalent to the amount of duty charged to capital heads outside the revenue account. Hence 4,81 in the revised estimate of the current year and 10,48 in the budget estimate of next year out of the total assignments of 6,39, and 12,62 for this and next year respectively have been provided under this head, and a corresponding credit has been given to "Appropriations for Reduction or avoidance of debt" under "Debt, Deposit and Advance" section.

22, General Administration.

Expenditure (partly Reserved and partly Transferred).

—	Accounts, 1923-1924.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	32	31	31	30
Staff and Household of the Governor ..	6,16	6,04	6,20	6,06
Expenditure from contract allowance ..	1,00	1,00	1,00	1,00
Tour expenses	1,26	80	80	80
Executive Council	2,47	2,70	2,70	2,70
Ministers	1,29	1,54	1,54	1,54
Total, Heads of Provinces ..	13,70	13,59	13,75	13,60
B—Legislative Bodies.				
Provincial Legislative Council including the salary of the President and Deputy President	2,55	1,86	1,86	1,86
Total, Legislative Bodies ..	2,55	1,86	1,86	1,86
C—Secretariat and Head-quarters Establishments.				
Civil Secretariat	16,01	17,43	16,76	18,43
Local Fund Audit Department	1,84	1,58	1,63	1,86
Director of Land Records	58	57	57	56
Total, Secretariat and Head-quarters Establishments.	18,43	19,58	18,96	20,85
D—Commissioners.				
Commissioner in Sind	2,62	2,75	2,75	2,89
Commissioners	3,08	3,38	3,27	3,39
Total, Commissioners	5,70	6,13	6,02	6,28
E—District Administration.				
General Establishments	15,78	21,49	16,72	15,64
Sub-Divisional Establishments	31,13	34,23	31,65	33,53
Other Establishments	9,20	1,32,33	1,31,51	1,31,90
Total, District Administration ..	56,11	1,88,05	1,79,88	1,81,07

—	Accounts, 1923-1924.	Budget estimate, 1924–25.	Revised estimate, 1924–25.	Budget estimate, 1925–26.
F—Discretionary Grants	30	34	34	34
Lump provision for the Lee Commission				
„ recommendation	..	..	2,46	2,68
Exchange	2,04	1,57	1,43	1,23
Lump reduction	..	—1,96	..	..
Total ..	98,83	2,29,16	2,24,70	2,27,91
Expenditure in England	4,35	3,63	3,86	3,67
Total ..	1,03,18	2,32,79	2,28,56	2,31,58

97. *Staff and Household of the Governor.*—The increase in the revised estimate of 1924-25 is due to the inclusion of 5 for Customs duty on imported stores and to slightly higher expenditure under contingencies.

98. *Civil Secretariat.*—The decrease in the revised of the current year is due to savings anticipated in almost all offices in the Civil Secretariat in (*i*) provisions for pay of officers and of establishments due to leave vacancies having not been filled up or to appointment of junior officers in place of seniors on leave, and (*ii*) provisions for allowances and contingencies. The increase in the budget of 1925-26 as compared with the budget of the current year is due to (*i*) provision for grant of normal annual increments of time-scale of pay to gazetted and non-gazetted staff in all Departments of the Secretariat, (*ii*) provision for the appointment of an Accounts Officer on special duty in the Finance Department for a local examination of accounts of contingent expenditure maintained in disbursing offices in this Presidency, (*iii*) inclusion of the provision for the Director of Information and his establishment, etc., under this head on account of the amalgamation of the office of the Director of Information with that of the Oriental Translator to Government.

99. *Local Fund Audit Department.*—The estimates under this head are now under the control of the Government of India and are entered under the Central head "23, Audit". The provisions entered in the current year's revised and next year's budget represent the share of the cost of the Department to be paid to the Central Government by Provincial Government. The increase in the revised estimate of the current year and the budget estimate of next year is due to the (*i*) creation of the post of Examiner, Outside Audit, at the end of 1924 by abolishing the post of Assistant Examiner, Local Fund Accounts, (*ii*) sanction of certain menial establishment to the Examiner, and (*iii*) payment of leave contribution on account of Examiner of Local Fund Accounts and Examiner, Outside Audit.

100. *Settlement Commissioner and Director of Land Records.*—The decrease in the next year's estimate is due to reduced provision for Service Postage and Telegrams and Contract contingencies.

101. *Commissioner in Sind and Commissioners of Divisions.*—The decrease in the revised of the current year is due to savings anticipated in the provision for pay of officers and contingencies. The increase in the next year's budget over the current year's sanctioned estimate is due to (*i*) new provisions for purchase of furniture and tents and (*ii*) additional charges on account of pay of officers and establishments due to normal increments and (*iii*) increased provision for travelling allowance owing to the removal of restrictions on touring.

102. *Charges of District Administration.*—The decrease in the revised estimates over the current year's sanctioned budget is mainly on account of savings

anticipated in provisions for pay of officers and establishments due to leave vacancies not having been filled up or appointment of junior officers in place of seniors on leave, and also on account of the distribution of the lump provision of Rs. 3,12,996 for grant of compensatory allowance to officers of all Departments to the respective heads. The decrease in the next year's budget over the current year's budget is due to (*i*) reductions in leave allowances to gazetted and non-gazetted establishments, (*ii*) credit for the first time to this head of the contribution recoverable from the Talukdari Settlement Officer, etc., which was shown up to now under 5, Land Revenue, (*iii*) smaller provision for compensatory allowance to revenue officers serving in expensive localities and (*iv*) less provision on account of travelling allowance. The sanctioned cadre of the Indian Civil Service Officers is inclusive of leave reserve, and as provision for leave allowances payable in England has been made under the head "Expenditure in England under the control of the High Commissioner" a lump deduction of 4,25 has been made from the provision for salaries of the Indian Civil Service Officers. The decrease is counterbalanced by (*a*) increase in the salaries of gazetted and non-gazetted officers who are on incremental rates of pay, (*b*) new provision for opening of a treasury at Nawabshah, and (*c*) provision on account of contingent expenditure incurred by Collectors in connection with the working of the treasuries under them. Up to now the expenditure referred to in clause (*c*) was debited to the head "5, Land Revenue" to which all contingent expenditure incurred by Collectors is debited. Under the orders of the Auditor General such expenditure is to be transferred from the head "5, Land Revenue" to the head "22, General Administration".

103. *Expenditure in England.*—The revised estimate of 1924-25 and the provision for 1925-26 are based on the estimates furnished by the Secretary of State and the High Commissioner for India.

104. *Exchange.*—The variations under this minor head follow those under the foregoing head.

XVII and 24, Administration of Justice.

Revenue.

	Accounts, 1923-24.	Budget Estimates, 1924-25.	Revised Estimates, 1924-25.	Budget Estimates, 1925-26.
Sale-proceeds of unclaimed and escheated property	71	72	70	75
Court Fees realised in Cash	1,15	90	1,20	1,00
General Fees, Fines and Forefeitures .	11,00	15,55	12,20	12,91
Pleadership examination fees ..	3	3	5	4
Miscellaneous Fees and Fines ..	1,74	92	1,75	1,46
Miscellaneous	91	48	50	52
Recoveries of service payments .	6	1	6	4
Deduct—Refunds	—78	—61	—71	—60
Total ..	14,82	18,00	15,75	16,12

Expenditure. (Reserved.)

	Accounts, 1923-24.	Budget Estimates, 1924-25.	Revised Estimates, 1924-25.	Budget Estimates, 1925-26.
High Court	10,01	11,14	10,57	11,57
Law Officers	4,65	4,43	4,70	4,68
Administrator-General and Official Trustee	31	35	35	36
Coroner's Court	12	13	13	13
Presidency Magistrates' Courts ..	2,07	2,00	2,00	2,17
Judicial Commissioners	3,21	3,22	3,45	3,35
Civil and Sessions Courts	38,82	40,96	41,57	42,95
Courts of Small Causes	3,81	4,31	4,13	4,41
Criminal Courts	5,37	5,83	5,75	6,07
Pleadership Examination charges ..	..	1	1	1
Exchange	50	87	45	68
	68,87	73,25	73,11	76,38
Expenditure in England	1,06	2,01	1,21	2,04
Total ..	69,93	75,26	74,32	78,42

Revenue.

105. The principal source of revenue is general fees, fines and forfeitures. The decrease in the revised estimate and the estimate for the next year, as compared with sanctioned estimate, is partly due to the crediting of process fees received in the shape of stamps to "VII. Stamps" and not to this major head, and also to transfer of the receipts in the Agencies to "Central" Budget, from October 1924. The increase in the estimate for the next year over the revised estimates is chiefly on account of larger receipts estimated from "Sheriffs Fees" and fees realized by the Administrator General and also on account of increase in fines levied in cases of convictions obtained through the intervention of the agents of the Societies for the Prevention of Cruelty to animals at Bombay, Bandra, Shikarpur, Sukkur and Surat.

Expenditure.

106. *High Court.*—The decrease in the revised estimate is chiefly due to the postponement of the temporary appointment of the 10th High Court Judge from June to November 1924. The increase in the estimate for the next year over the sanctioned estimate and the revised estimate is due to provision for the full year for the 10th High Court Judge.

107. *Law Officers.*—The increase in the revised over the sanctioned estimate is due to fluctuation in the amount paid for fees in criminal cases; the revised estimate is within the past average actuals. The increase in the next year's budget over the current year's sanctioned estimate is partly due to the new

provision for additional office allowance to the Solicitor to Government, and to the additional provision made for the purchase of a complete set of Indian Law Reports required by three Law Officers; otherwise the estimates closely follow the actuals of past years.

108. *Administrator General and Official Trustee.*—The excess in next year's budget over the sanctioned and the revised estimates for the current year is due to increased provision for contingencies for the office of the Administrator General and Official Trustee, Bombay.

109. *Presidency Magistrates.*—The increase in the next year's estimate is partly due to provision for revised scale of pay to Presidency Magistrates, other than the Chief Presidency Magistrate, Bombay, and partly to increased provision for contingencies.

110. *Judicial Commissioners.*—The revised estimate exceed the sanctioned estimate on account of the changes in the personnel and the payment of leave salary to the Additional Judicial Commissioner, in India. The increase in the next year's estimate over the current year's sanctioned estimate is chiefly due to increased provision for contingencies.

111. *Civil and Sessions Courts.*—The increase in the current year's revised estimate over the sanctioned grant is due to the additional provision on account of the recommendations of the Lee Commission. The estimate for the next year exceeds the sanctioned estimate and the revised estimate on account of (1) revision of pay of process servers, (2) compensatory allowance to officers at Thana and Poona, (3) increased provision for contingencies and (4) provision for two new District Courts to be created at Nadiad and Jalgaon by the middle of 1925-26.

112. *Courts of Small Causes.*—The decrease in the revised estimate is due to the postponement of the temporary appointment of the extra Judge for the Court of Small Causes, Bombay, till 8th May 1924 instead of from the beginning of the year. The estimate for the next year exceeds the sanctioned estimate and the revised estimate on account of increased provisions for contingencies and for the creation of a temporary appointment of an additional Judge for the Court of Small Causes at Karachi.

113. *Criminal Courts.*—The decrease in the revised estimates, as compared with the sanctioned estimate, is due to less expenditure for allowances, and to the postponement of the new appointments of Resident Magistrates at Kalyan and Nawabshah, till May 1924 instead of from the beginning of the year. The estimate of the next year exceeds the revised estimate on account of provision for the establishment for the performance of the judicial duties, which were performed up to 1st May 1924 by the Cantonment Magistrates and on account of provision for the Additional City Magistrate at Hyderabad.

XVIII & 25, Jails and Convict Settlements.

(Revenue).

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
(1) Jails	2,12	1,48	1,48	1,67
(2) Jail Manufactures ..	3,05	3,22	3,22	3,12
(3) Recoveries of service payments ..	1	1	1	1
Deduct funds— ..	..	..	..	..
Total ..	5,18	4,71	4,71	4,80

Expenditure (Reserved).

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
(1) Jails	22,84	25,45	24,00	24,94
(2) Jail Manufactures ..	1,71	1,92	1,87	2,42
(3) Works	6	43	43	31
(4) Exchange ..	13	15	6	12
	24,74	27,95	26,36	27,79
Expenditure in England ..	31	35	14	35
Total ..	25,05	28,30	26,50	28,14

Revenue.

114. The increase in the next year's estimate under head (1) over the current year's budget is due to higher receipts under ' Recoveries of Transportation and Jail charges from Indian States' at enhanced rates. The small decrease under head (2) is due to less orders for jail manufactures.

Expenditure.

115. The decrease of 1,45 in the revised estimate under head (1) is due mainly to the reduction of about 1,14 in the expenditure under ' Dietary charges ' and of about 87 under the head ' Pay of officers and establishments ' conterbalanced by an excess under certain contingent heads and the addition of compensatory allowance. The decrease in the revised estimates for Expenditure in England is due to less expenditure anticipated for leave salaries and stores.

116. The decrease in the next year's estimate over the current year's sanctioned grant under head (1) is due to a reduction of one lakh in the provision for dietary charges and of 28 under ' pay of officers' conterbalanced by an increase of 25 for compensatory allowance and the additional non-recurring expenditure for certain minor works in connection with the Criminal Tribes Settlements. The increase under head (2) is due to the additional provision on account of the supply of double suit of clothing to prisoners and the development of jail industries.

XIX and 26, Police.

Revenue.

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Presidency Police	1,09	1,07	1,12	1,12
Cash receipts under the Arms Act	41	16	35	30
Fees, fines and forfeitures	70	47	70	70
Miscellaneous	12	24	15	15
Recoveries of Service Payments	1,29	15	14	20
Contribution for Railway Police	2,31	2,42	2,31	2,31
Deduct—Refunds	—2	—5	—2	—3
Total ..	5,90	4,46	4,75	4,75

Expenditure (Reserved).

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Presidency Police	24,77	30,51	31,50	32,10
Superintendence	2,67	3,00	2,85	3,05
District Executive Force	1,13,36	1,20,98	1,18,85	1,18,86
Village Police	61	72	72	73
Special Police	9,38	9,51	5,87	69
Railway Police	9,37	11,64	11,25	11,34
Criminal Investigation Department ..	5,77	6,60	6,25	6,99
Exchange	75	90	71	62
Provision in connection with the recommendations made by the Lee Commission ..	..	..	1,88	2,05
Anticipated saving due to separate provision for leave salary in the High Commissioner's Budget	..	—1,25	..	—1,25
Total ..	1,66,68	1,82,61	1,79,88	1,75,18
Expenditure in England	1,62	2,08	1,91	1,86
Total ..	1,68,30	1,84,69	1,81,79	1,77,04

Revenue.

117. The increase in the revised for 1924-25 as compared with the budget for the same year and the increase in the budget estimate for the year 1925-26 as compared with the budget estimate of the current year are chiefly under the minor heads "Cash receipts under the Arms Act" and "Fees fines and forfeitures." The increase under "Cash receipts under the Arms Act" is due to the fact that a number of people, who were formerly exempt under the Arms Act, but are no longer exempt, have taken out licenses on payment of fees, and also due to a number of persons having taken out or renewed their licenses during the current year for three years and paid the fees for three years as allowed by the Arms Rules.

Expenditure.

118. *Presidency Police.*—The increase in the revised for 1924-25 as compared with the budget for the same year is due to the payment of the arrears of rent

to the Bombay Improvement Trust on account of certain Police Accommodation Schemes and the creation of a Traffic Control Department for the Bombay City. The increase is partially counterbalanced by the decrease in expenditure owing to the reduction in the Mounted Police Force, and the withdrawal of the Police Force entertained at the Government Dockyard and for the working of the Glanders and Farcy Act. The increase in the budget for 1925-26 as compared with the budget for 1924-25 is due to the non-deduction on account of probable savings owing to the absence of vacancies in the Police Force and the increased provisions made (1) for "Rents, Rates and Taxes", for the payment of annual rent to the Bombay Improvement Trust on account of certain Police Accommodation Schemes which have since been completed and handed over to the Police Department, (2) the creation of a Traffic Control Department for the Bombay City and (3) the new provisions made for the following items:—

(1) Additional establishment on account of proposed amalgamation of the Motor Vehicle and Public Land Conveyance Departments.

(2) Temporary establishment for the registration of members of criminal tribes in Bombay City.

The increase is, however, partially counterbalanced by the decrease in expenditure under "Mounted Police Establishment" owing to the reduction in that Police Force and the complete absence of any provision under "Dockyard Police" owing to the withdrawal of the Police Force entertained in the Government Dockyard, Bombay, and under "Establishment for the working of the Glanders and Farcy Act" owing to the disbandment of the Police Force entertained for the working of that Act.

119. *Superintendence.*—The decrease in the revised estimate of 1924-25 as compared with the budget for the same year is mainly due to less expenditure under the units "Allowances, Honoraria, etc.," and "contingencies".

120. *District Executive Force.*—The decrease in the revised for 1924-25 as compared with the budget for the same year is chiefly due to less expenditure under (1) "Pay of Officers", (2) "Travelling allowance, cost of Railway warrants, hutting money, Horse allowance" and (3) "Contingencies". The decrease in the budget for 1925-26 as compared with the budget for 1924-25 is due to the reductions made under the units (1) "Pay of Officers", (2) "Allowances, Honoraria, etc." and (3) "Contingencies". The decrease is, however, partially counterbalanced by a less reduction made under "Pay of establishment" on account of probable savings owing to the less number of vacancies in the Police Force and to the new provisions made for the following items:—

(1) Increase in the strength of the Police Force in the Bombay Suburban District.

(2) Introduction of the Sub-Divisional Police organization schemes in the Bombay Presidency including Sind and the revision of pay of Deputy Superintendents of Police.

121. *Special Police.*—The decrease in the revised for 1924-25 as compared with the budget for the same year is due to the transfer of the charges in respect of the Police Force in the Kathiawar and Palanpur Agencies to the "Central" budget owing to the transfer of these Agencies from 10th October 1924 to the direct control of the Government of India. The decrease in the budget for 1925-26 as compared with the budget for 1924-25 is due to the transfer of the whole provision on account of the Police Force in the Kathiawar, Palanpur, Mahikantha and Rewa Kantha Agencies to the head "29, Political (Central)" owing to the transfer of these Agencies to the control of the Government of India.

122. *Railway Police.*—The decrease in the revised for 1924-25 as compared with the budget for the same year is due to the less expenditure under the units (1) "Pay of establishment" due to vacancies, (2) "Allowances and Honoraria, etc." and (3) "Contingencies". The decrease in the budget for 1925-26 as compared with the budget of 1924-25 is due to the lump deductions made under the whole Railway Police. The decrease is, however, partially counterbalanced by the new provision made for the increase in strength of the G. I. P. Railway Police Force owing to the remodelling of the Victoria Terminus Station and the electrification of Railway Suburban Lines, etc., at Bombay.

123. *Criminal Investigation Department.*—The decrease in the revised for 1924-25 as compared with the budget for the same year is mainly due to less expenditure under " Pay of Establishment " owing to vacancies and " Allowances and Honoraria ". The increase in the budget for 1925-26 as compared with the budget for 1924-25 is mainly due to the increased provisions made for (1) the deputation of four Sub-Inspectors of Police for training as Sindhi Shorthand reporters, (2) the grant of plain clothes allowance to the executive staff of the C. I. D. in the Presidency proper and (3) the regrading of Head Constables in the Sind C.I.D.

124. *General Remarks.*—The provisions under exchange and expenditure in England have been made on the basis of the latest estimates of the High Commissioner for India and the Secretary of State.

27, Ports and Pilotage—Provincial.

Expenditure (Reserved).

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
(1) Salaries and allowances of officers and men afloat ..	13	11	11	11
(2) Purchase of Marine Stores and coal, etc. ..	2	5	5	5
(3) Ports establishments ..	4	4	4	3
(4) Miscellaneous ..	....	....	....	2
(5) Works ..	19	1	1	....
Total ..	38	21	21	21

Expenditure.

125. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be central subjects, are Provincial subjects.

126. The first two minor heads relate to charges in connection with the steamer *Jehlum* and the flat *Multan* which are used by the Commissioner in Sind for touring purposes.

127. Under the Reforms, the receipts in connection with the survey of inland vessels only and the cost of establishment thereof are to be treated as Provincial, while those for ocean-going vessels are to be treated as Central. Accordingly the expenditure in connection with the Marine Survey Department is treated as Central, 7 per cent. of the net cost being debited to Provincial. A provision of 3 on this account is made in the estimate under the third minor head.

128. The fourth minor head provides for the boat establishment of the Collector of Kolaba.

30, Scientific Departments.

Expenditure (Transferred).

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Transferred.				
(1) Provincial Museums ..	35	55	56	67
(2) Donations to Scientific Societies ..	30	12	11	10
Total ..	65	67	67	77

129. *Provincial Museums.*—Government have promised an annual grant of 30 towards the maintenance of the Prince of Wales Museum, Bombay. The Museum also receives an annual contribution of 25 from the Bombay Municipality. This contribution is in effect a grant from Government as it was taken as a set-off against the Municipality's share of the City Police charges which were taken over by Government in 1907. The grant to the Natural History Society which was formerly included under item (2) has been transferred to the Prince of Wales Museum under item (1). The increase in next year's estimates over those of the current year is mainly due to an increase in the grant to the Satara Museum, the exhibits of which are to be removed to the new building constructed for it.

XXI and 31, Education.

Revenue.

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budge estimate, 1925-26.
University	4,00	3,95	4,00	4,27
Secondary	3,77	3,66	3,92	3,82
Primary	9	1	1	1
Special	27	10	25	18
General	1,92	2,17	2,56	1,53
Deduct—Refunds	1	1	2	3
Total ..	10,04	9,88	10,75	9,78

Revised Estimates, 1924-25.

130. The increase in the current year's revised estimate as compared with the current year's budget is due to larger receipts under Arts Colleges (30), Secondary Schools (26), Special Schools (15), Contributions (35) and Recoveries of service payments (35), partially counterbalanced by smaller receipts under Professional Colleges (25) and Income from Endowments (40). The increase under Contributions includes a sum of 34 paid by the Dharwar District Recruiting Fund Committee for non-recurring expenditure in connection with the opening of Inter-Science classes at the Karnatak College, Dharwar, while the decrease of 40 under Income from Endowments is due to the interest on certain endowment funds in connection with the Royal Institute of Science, Bombay, being no longer credited to Government until the accounts of the several funds belonging to the Institute are finally closed.

Budget Estimates, 1925-26.

131. *University.*—The increase of 32 next year as compared with the current year's budget is due to the increased fee-receipts anticipated in all colleges excepting the Government Law School where a reduction of 34 is expected owing to the opening of a Law School in Poona under private management.

132. *Secondary.*—The increase of 16 under this head in next year's budget estimate as compared with the current year's figure is due mainly to the taking over by Government of the District Local Board Madressah and High School, Naushahro and increased fee-receipts expected in certain high schools.

133. *Special.*—The increase of 8 next year under this head is due partly to the transfer of workshop and Reformatory School receipts from the head "Miscellaneous" under "General" to this head and partly to the increased receipts expected in the Sir J. J. School of Art.

134. *General.*—The following receipts only are now credited to this head :—

(1) Sale-proceeds of Books.
(2) Vernacular final examination fees.
(3) London Chamber of Commerce Examination fees.
(4) Drawing Examination fees at the Sir J. J. School of Art, Bombay.
(5) Government scholarship examination fees.
(6) Secondary Teachers' Certificate Examination fees.
(7) Contributions.
(8) Income from Endowment Funds.
(9) Miscellaneous.

The decrease of 64 under this head for next year is mainly under "Income from Endowment Funds" due to reasons explained under revised estimates.

Expenditure (Partly Transferred and partly Reserved).

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
University	15,68	15,67	16,54	17,98
Secondary	26,62	28,63	28,17	30,45
Primary	1,15,18	1,11,50	1,11,61	1,29,17
Special	16,34	11,80	11,72	12,66
General	17,25	20,33	19,58	22,52
Exchange	68	80	56	64
Total ..	1,91,75	1,88,73	1,88,18	2,13,42
Expenditure in England	1,46	1,84	1,49	1,92
Total ..	1,93,21	1,90,57	1,89,67	2,15,34

Revised Estimates, 1924-25.

135. The main alterations in the current year's revised estimates as compared with the current year's budget are :—

(1) Increase of 87 under " University " mainly on account of proposed grant to N. E. D. Civil Engineering College, Karachi, and addition of 59 on account of recommendations of the Lee Commission in respect of officers of the Indian Educational Service, (2) decrease of 46 under " Secondary " due chiefly to the re-amalgamation of the Girls' High School, Ahmedabad, with the Training College for women, Ahmedabad, and the consequent debit of the expenditure of the High School to the head " Special " instead of the head " Secondary "; (3) increase of 11 under " Primary " owing to the addition of 73 to the grant for the introduction of the scheme formulated by the Compulsory Primary Education Committee counter-balanced by (i) a reduction of 55 on account of " Direct grants to non-Government Primary Schools" owing to the transfer of this amount to the head " Special—Direct grants to non-Government Special Schools " and (ii) certain anticipated savings ; (4) decrease of 8 under " Special " due to retrenchment in Training Schools for boys (99) counter-balanced by the transfer to this head of (*a*) Pottery establishment grants (21) from " 35—Industries ", (*b*) expenditure on account of the Girls' High School, Ahmedabad (*vide* (2) above), and (*c*) provision of 55 from the head " Primary " (*vide* (3) above) ; (5) decrease of 75 under the head " General " due chiefly to anticipated savings under " Inspection " owing to retrenchment counter-balanced by an addition on account of customs duty on imported stores ; (6) decrease of 24 under exchange due to the change in the rate and (7) decrease of 35 under expenditure in England owing to savings in the leave salaries of officers.

Budget Estimates, 1925-26..

136. *University.*—The increase of 2,31 in next year's estimates under this head as compared with the current year's budget is mainly due to (1) non-recurring provision for building grants to aided colleges (100), (2) provision for grant to N. E. D. Civil Engineering College, Karachi (32), (3) provision for grant to the Sind National College, Hyderabad (9) and additional provision on account of the recommendation of the Lee Commission in respect of Officers of the Indian Educational Service.

137. *Secondary.*—Among the new items provided for under this head are the following, namely :—

(1) A non-recurring provision of 1,54 for building grants to secondary schools (including 25 for further instalment of grant at one-half rate to the Bishop's High School, Poona) and (2) a provision of 2 (in addition to the existing provision

of 7 provided under "Direct grants to non-Government Secondary Schools) for the conversion of the District Local Board Madressah at Mirpurkhas into a Government School. The balance (26) of the increase (1,82) is due to increments in time-scales of pay, etc.

138. *Primary.*—The next year's estimates under this head show an increase of 17,67 as compared with the current year's figures. This is made up chiefly of (*a*) provision for the introduction of the scheme formulated by the Compulsory Primary Education Committee (10,00), (*b*) grant to the Bombay Municipal Corporation for the introduction of compulsory primary education (2,70), (*c*) non-recurring provision for building grants to primary schools (2,45) and (*d*) opening of two additional Central Urdu Schools for Mahomedans (18). The major portion of the remainder (2,34) of the increase is on account of the omission from next year's estimates of the lump *deduction* of 2,00 (in round figures) made in the current year under the head "Grants to Local Bodies for Primary Education".

139. *Special.*—The increase of 86 for next year under this head is made up of the following items counterbalanced by minor reductions under Training School for Boys :—

(1) Additional provision for grants to non-Government Special Schools (56);

(2) Additional provision for stipends in training institutions for men (15);

(3) Re-amalgamation of the Girls' High School, Ahmedabad, with the Training College for Women, Ahmedabad (16).

140. *General.*—This head comprises the minor heads (*a*) Direction, (*b*) Inspection, (*c*) Scholarships and (*d*) Miscellaneous. The estimates for next year include the following additional provisions :—

(1) Additional provision for bringing into full force scheme of special scholarships for all Backward Hindu classes and Mahomedans sanctioned in the current year (144);

(2) Appointment of a Physical Director for the organisation of physical training in this Presidency (9);

(3) Provision for the encouragement of Vernacular Literature (5);

(4) Increase in the provision for the Committee of Direction for Technical Education (5);

(5) Scholarships to Women medical students at Arts Colleges prior to their admission into a medical college (4).

The lump deduction of 5 made in the current year for probable savings under "Scholarships" has not been repeated in next year's estimates. The provision of 7 made in the current year's Budget for grants for the education of Junior Talpurs in Sind has been omitted, as it has been decided to discontinue the arrangements for the education of these boys and abolish the post of Manager, Junior Talpurs. Increased provision has been made under pay and allowances of officers and establishments owing to increments due under time-scales.

141. *Exchange.*—The decrease of 16 in next year's estimates is due to change in the rate of exchange.

XXII and 32, Medical.

Revenue.

—	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
(1) Medical Schools and College fees ..	2,56	2,70	2,50	2,46
(2) Hospital Receipts	2,55	2,56	2,53	2,56
(3) Mental Hospital Receipts	39	40	40	40
(4) Contributions	82	49	60	62
(5) Income from Endowment ..	16	10	16	16
(6) Miscellaneous	5	5	8	5
(7) Recoveries of service payments ..	7	5	6	5
Deduct—Refunds	—13	—20	—18	—15
Total ..	6,47	6,15	6,15	6,15

Expenditure (Partly Reserved and partly Transferred.)

—	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
(1) Medical Establishment	6,30	6,99	7,60	8,09
(2) Hospitals and Dispensaries	24,31	25,85	26,33	28,46
(3) Grants for Medical Purposes ..	10	10	10	5
(4) Medical Schools and Colleges ..	5,75	6,96	6,00	6,04
(5) Mental Hospitals	5,47	6,14	6,00	6,17
(6) Chemical Examiners	74	70	70	83
(8) Exchange	52	52	50	50
(9) Lump provision in connection with the recommendations of the Lee Commission	..	..	97	1,06
Total ..	43,19	47,26	48,20	51,20
Expenditure in England	1,14	1,19	1,34	1,51
Total ..	44,33	48,45	49,54	52,71

Revenue.

142. The decrease (24) in the estimate of receipts from Medical Schools and College fees for 1925-26 as compared with the receipts expected during 1924-25 from that source, is chiefly due to the restrictions to admissions of students to the Grant Medical College, and, is counter-balanced by small increases in the estimates of receipts from other heads which are based on the actuals of past years.

Expenditure.

143. *Medical Establishment.*—The increase in the revised estimate over the budget estimate of the current year is due to (*i*) the grant of compensatory allowances to officers of the Medical Department and (*ii*) charges on account of customs duties on Government medical stores for which no provisions were made in the budget. The increase in the estimate for 1925-26 as compared with the revised estimate of the current year is due to the lump provision of 84 for customs duties on medical stores, and additional expenditure on account of increments in the pay of officers and establishments.

Hospitals and Dispensaries.

144. The revised estimate shows an increase over the budget estimate for the current year, due to (*i*) the proposed building grant of Rs. 1 lakh to the King Edward Memorial Hospital, Bombay, and (*ii*) a non-recurring grant-in-aid of 13 to the Victory Nursing Association, Sholapur. The increase in the budget estimate of next year over the current year's grant is mainly due to provisions being made in next year's budget for (*i*) Building grant to the King Edward Memorial Hospital, Bombay (1,00), (*ii*) Revision of grants-in-aid to dispensaries and other Medical Institutions (90), (*iii*) Additional provision for grants to new dispensaries (26), (*iv*) Purchase of Orthopædic appliances (16), (*v*) Additional grant to the St. George's Hospital Nursing Association (15), (*vi*) Measures for combating evils of venereal diseases in the city of Bombay (6), (*vii*) Conversion of Municipal Dispensary at Mirpurkhas into a Civil Hospital (5), and (*viii*) Hospital Expansion in the city of Bombay (5).

145. *Grants for Medical Purposes.*—The annual grant-in-aid to the Bombay Presidency Nursing Association has been reduced from Rs. 10,000 to Rs. 5,000.

146. *Medical Schools and Colleges.*—The decrease in the revised estimate as compared with the budget for the current year is mainly due to the transfer of the charges on account of (*i*) the pay of Dr. N. H. Fairley and (*ii*) the establishment of the Pharmacogical Laboratory from "32-Medical" to the Major Head "33-Public Health." There have been also some savings in the grants for 'pay of officers'. For the same reasons the estimate for 1925-26 is also low as compared with the budget for the current year.

147. *Mental Hospitals.*—There is no appreciable difference in the sanctioned grants for 1924-25 and the budget for 1925-26. The revised estimate for the current year however shows some small savings probably in grants for 'contingencies'.

148. *Chemical Examiners.*—The estimate for 1925-26 shows some increase over the budget and the revised estimate of the current year, which is due to the transfer of the grant (10) of the Chemical Analyser to Government at Bombay for "Europe Stores" from the High Commissioner's budget to the head "32-Medical" as that officer is empowered to make direct purchases in foreign countries and to make his own arrangements, subject to audit and account regulations, for payment for the stores required by him.

149. *Lump provision in connection with the recommendations of the Lee Commission.*—Provisions of 97 and 1,06 have been made in the revised estimates of the current year 1924-25 and budget estimate for 1925-26 respectively for charges on account of the recommendations made by the Royal Commission on the Superior Civil Services in India so far as they affect officers of the Medical Services in this Presidency.

150. *Expenditure in England.*—The budget estimate for 1925-26 shows some increase over the budget of the current year as provisions have been made on account of leave allowances of a larger number of medical officers who have intimated their intention of proceeding on leave to England. Some increase is also due to the transfer of sanctioned grants for articles of Europe manufacture, which were hitherto shown in the estimates of medical institutions, to the High Commissioner's estimate, as the articles required are now to be purchased through that authority.

XXIII AND 33,-PUBLIC HEALTH.

Revenue.

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
(1) Sale proceeds of medicines and vaccines ..	12	33	89	71
(2) Contributions	7	4	6	5
(3) Income from endowments	..	..	..	..
(4) Miscellaneous	2,69	2,82	2,80	3,00
(5) Recoveries of service payments ..	5,47	5	25	5
	8,35	3,24	4,00	3,81
Deduct refunds	..	..	..	—2
Total ..	8,35	3,24	4,00	3,79

Expenditure (Transferred).

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
1. Public Health Establishment	7,55	9,70	8,81	10,28
2. Grants for public health purposes ..	7,83	7,01	8,30	9,75
3. Expenses in connection with Bubonic plague, malaria and epidemics	59	1,33	90	1,23
4. Bacteriological Laboratories	64	1,50	2,01	2,14
5. Pasteur Institutes	7	22	22	23
6. Works	2,40	4,55	4,63	5,63
7. Exchange	35	20	23	34
Total ..	19,43	24,51	25,10	29,60
Expenditure in England	76	46	63	1,01
Total ..	20,19	24,97	25,73	30,61

Revenue.

151. Sale-proceeds of quinine and contributions for public health purposes are credited to this head. The receipts from the Sanitary Surveyor's Examination Fees which used to be credited to this head have now been transferred to the Major Head " XXVI, Miscellaneous Departments " to which they are correctly creditable. The increase in the revised estimate for 1924-25 as compared with the budget estimate is chiefly due to the credit to this head of the receipts on account of contributions from local bodies, etc., towards the cost of the Belgaum Vaccine Institute and to larger recoveries on account of water supply from water works. The increase in the budget estimate for 1925-26 as compared with the current year's budget estimate is due to the credit to this head of the receipts on account of contributions from local bodies, etc., towards the cost of the Belgaum Vaccine Institute.

Expenditure.

152. *Public Health Establishment.*—The expenditure shown under this minor head relates mainly to (*i*) the Director of Public Health and the Assistant Directors of Public Health and their establishments, (*ii*) the Inspectors of Sanitation and

Vaccinations, (*iii*) Charges for the Public Health Laboratories, Poona and Sind, and (*iv*) the Sanitary Engineer and his establishment. The decrease in the revised estimate of 1924-25 is chiefly due to savings in the provision for contract contingencies and leave allowances. The increase of 58 in next year's budget estimate over the current year's estimate is partly due to the increase in the pay of the Public Health Officers and Establishment owing to annual increments and partly to the debit to this head of the total expenditure in connection with the Belgaum Vaccine Institute. Hitherto the receipts on account of contributions to the Institute from local and other contributing bodies were not shown in accounts but were deducted from the total expenditure of the Institute, and only the unrecouped expenditure was shown in expenditure. The receipts are now credited to XXIII, Public Health and consequently the total cost of the Institute is shown on the expenditure side. The charges on account of vaccination establishments employed under the local bodies are almost wholly recovered from them.

153. *Grants for Public Health purposes.*—The increase of 1,29 in the revised estimate for 1924-25 is chiefly due to the transfer of 1,30 from the reserve under "47-Miscellaneous" for the payment of a grant-in-aid to the Poona City Municipality towards the cost of the Poona Drainage Improvement Scheme, Section I, partly counterbalanced by the transfer of 7 from this head to the minor head works. The main items of expenditure recorded under this head are the following :—

(*a*) Grants for special expenditure in connection with public health.
(*b*) Grant-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors.
(*c*) Grants to Village Sanitary Committees.
(*d*) Charges on account of development and town planning schemes.
(*e*) Grants for village water supply.
(*f*) Consulting Surveyor to Government.

Item (*a*).—The current year's provision for this item is 1,85. In the ensuing year's estimate a provision of 3,65 is made. It represents grants, to Municipalities for water supply and drainage schemes to which Government have been definitely committed.

Item (*b*).—Government pay to local bodies, subject to certain conditions, grants-in-aid equal to two-thirds of the pay of Health Officers and half the pay of Sanitary Inspectors employed in mofussil towns under the revised scheme for the appointment of Health Officers and Sanitary Inspectors to Municipalities. The current year's provision of 1,15, which represents the full cost of the scheme, has next year been reduced to 50 as Municipalities have not so far taken full advantage of the scheme.

Item (*c*).—Government give grants to Village Sanitary Committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villages. The provision proposed for grants to the Committees for next year is 55 against the current year's provision of 51.

Item (*d*).—The current year's provision is 83. A provision of 77 has been made next year for the town planning and town extension schemes the execution of which cannot be postponed and for expenditure on which Government are committed.

Item (*e*).—The provision proposed in next year's estimate is 2,00 against the current year's provision of 98. The increase is due to the necessity of undertaking boring operations on a larger scale in order to relieve the scarcity of water supply which is severely felt in several villages in the Presidency, especially in Gujarat. Government give a grant-in-aid to local boards in the proportion of one-third of the total expenditure, the other two-thirds being contributed by local boards and villages.

Item (*f*).—The provision represents the permanent recurring cost of the Consulting Surveyor and his staff.

154. *Expenses in connection with bubonic plague, malaria and epidemics.*—The revised estimate for the current year is 90 against the budget provision of 1,33. It is based on the actual expenditure incurred during eight months of the current year. The provision made next year is 1,23 against the current year's provision of 1,33. The reduction is due to the omission of the provision of 20 for cheap

sale of quinine treatments partly counterbalanced by an increase of 10 in the provision for free distribution of quinine.

155. *Bacteriological Laboratories.*—The increase in the revised estimate for the current year is due to the inclusion of provisions for the establishment of the Pharmacological Laboratory and for the salary and compensatory allowance of Professor N. H. Fairley and for the grant of fees to Bacteriological officers and staff for private practice. The increase of 64 in next year's estimate over the current year's provision is also mainly due to the same reasons.

156. *Works.*—The increase of 7 in the revised estimate for 1924-25 over the sanctioned estimate is due to the transfer of the amount from the minor head "Grants for public health purposes". The provision made next year is 5,63 against the current year's provision of 4,55. The increase is mainly due to (*i*) an increase of 65 in the provision for working boring plants, (*ii*) an increase of 10 in the provision for maintenance and repairs of the Central Pumping Station, Poona Water works, (*iii*) increase of 13 in the provision for repairs, (*iv*) provision of 17 for Pandharpur water works, and (*v*) provision of 12 for the construction of quarters for the Mechanical Engineer in the Poona Cantonment water works compound, partly counterbalanced by a reduction of 5 in the provision for trial surveys and preliminary investigations of sanitary projects.

157. *Expenditure in England.*—The increase in next year's estimate as compared to current year's budget and revised estimates is mainly due to larger provision for leave allowances and for stores.

XXIV and 34, Agriculture.

Revenue.

—	Accounts, 1923-1924.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
(1) Agricultural receipts ..	3,38	3,08	3,04	3,09
(2) Veterinary receipts	11	8	14	9
(3) Recoveries of service payments ..	5	8	6	8
Total ..	3,54	3,24	3,24	3,26

Expenditure (Transferred).

—	Accounts, 1923-1924.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
Agriculture	15,03	15,95	15,92	16,98
Veterinary	4,45	5,25	5,25	5,66
Co-operative	4,24	4,92	5,07	5,38
Exchange	11	33	29	17
Total ..	23,83	26,45	26,53	28,19
Expenditure in England	24	77	78	51
Total ..	24,07	27,22	2,731	28,70

Revenue.

158. *Agricultural Receipts.*—The Agricultural College and School fees and sale proceeds of farm produce, cotton seed and implements sold by the Agricultural Department are credited to this head.

159. *Veterinary Receipts.*—These consist mainly of the Bombay Veterinary College fees.

160. *Recoveries of service payments.*—These are on account of cash recoveries for service rendered in previous years which were formerly credited under the head XXXV-C. Miscellaneous.

Expenditure.

161. *Agriculture.*—The figures of expenditure under the various sub-heads of this minor head for the years 1923-24 to 1925-26 are as shown below :—

—	Accounts, 1923-1924.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
(i) Superintendence	88	86	89	90
(ii) Agricultural Research and Propaganda ..	12,12	13,29	12,86	14,16
(iii) Agricultural Education	2,03	1,80	1,98	1,71
Lump provision in connection with the recommendation of the Lee Commission ..	..	..	19	20
Total ..	15,03	15,95	15,92	16,97

Item (*i*) *Superintendence.*—The variations in the estimates call for no remark.

Item (*ii*) *Agricultural Research and Propaganda.*—The decrease in the revised estimates for 1924-25 is due to less expenditure on account of salaries of Officers gone on leave to England whose leave salary is paid from the High Commissioner's Budget. The increase in the estimates for 1925-26 over those of 1924-25 is due to provision for allowances to officers (33), destruction of wild pigs (19), the entertainment of additional establishment for propaganda work (9), starting of a training class in boring (3), subsidy to the Gowrakshan at Pandharpur (1) and investigations in rice breeding (7), and to additional provision for agricultural experiments (9) and demonstrations and agricultural shows (6).

162. *Veterinary Charges.*—The increase in the estimate for 1925-26 is due to additional provision of 29 for grants-in-aid towards the maintenance and construction of veterinary dispensaries, additional provision of 10 for purchase of anti-rinderpest serum and provision of 21 on account of allowances to officers, partially counterbalanced by savings in the provision for salaries.

163. *Co-operative Credit.*—Deducting 52 for expenditure under the head Industrial Education and Development, the grant for which was transferred to this head from 35 Industries, the revised estimate for 1924-25 for expenditure under the control of the Registrar is 4,55, against the budget estimate of 4,92. The decrease is due mainly to savings in establishment charges. The increase in the estimate for 1925-26 is due to provision for allowances to Officers (12), additional provision for grant to the Bombay Central Co-operative Institute (10), and provision for grants-in-aid to the Social Service League (1), Supervising Unions (10) and Co-operative Sale and Cattle Insurance Societies (5), and provision for four additional auditors (8), partially counterbalanced by decreased provision for office expense (5).

XXV and 35, Industries.

Revenue.

	Accounts, 1923-24.	Budget Estimate 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Industries	4	72	31	27

Expenditure (Transferred).

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget estimate, 1925-26.
Industries	1,41	1,35	17	97
Fisheries	2	2	2	2
Loss on Exchange .. .	8	....	....	....
Total ..	1,51	1,37	19	99
Expenditure in England ..	18	....	....	....

Revenue.

164. The revised estimate for 1924-25 shows a decrease which is chiefly due to the receipts on account of the British Empire Exhibition being transferred to the head " XXVI Miscellaneous Departments ". The estimated receipts for 1925-26 are from " Potteries ".

Expenditure.

165. *Industries.*—The decrease in the revised estimate for the current year as compared with the budget estimate is due to the abolition of the post of the Director and to the transfer of some of the activities of the Industries Department to other heads of expenditure. These activities are to be reconsolidated under " 35—Industries " from next year.

XXVI and 37, Miscellaneous Departments.

Revenue.

—	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
(1) Examination fees	29	14	29	21
(2) Fees for Inspection of Steam Boilers (including Examination fees) ..	1,25	1,44	1,63	1,74
(3) Miscellaneous	36	10	31	8
(4) British Empire Exhibition	13	..	27	..
Deduct—Refunds ..	— 2	— 2	— 3	— 3
Total ..	2,01	1,66	2,47	2,00

Expenditure (Partly Reserved and Partly Transferred).

—	Accounts, 1923-24	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
*Inspection of Factories	25	1,12	1,11	1,29
*Inspection of Steam Boilers	1,93	1,78	1,49	1,89
†Provincial statistics	1	..	..	..
‡Examinations	21	28	24	28
†Preservation and Translation of Ancient Manuscripts	..	3	6	3
†Miscellaneous	3,53	2,04	1,89	1,81
Exchange	1	16	17	7
	5,94	5,41	4,96	5,37
Expenditure in England	1	38	46	20
Total ..	5,95	5,79	5,42	5,57

* Reserved. † Transferred. ‡ Partly reserved and partly transferred.

Revenue.

166. *Examination Fees.*—The fees on account of the Accountancy Diploma Examination and the fees recovered by the Civil and Military Examination Committee are credited to this head. The increase in next year's estimate is partly due to the anticipated increase in the number of students for the Accountancy Diploma Examination.

167. *Fees for Inspection of Steam Boilers.*—The increase in the revised estimate of the current year is mainly due to an under-estimate of the receipts which were expected from the enhanced scale of inspection fees. The increase in the budget estimate for next year is anticipated from a greater number of inspections which are likely to be made by the additional Inspector proposed for next year.

168. *Miscellaneous.*—The receipts of the Labour Office are credited to this head.

Expenditure.

169. *Inspection of Factories, Steam Boilers and Smoke Nuisances.*—The decrease in the revised estimates for 1924-25 as compared with the budget estimate is mainly under pay and allowances of officers and establishment. The increase in next year's estimate as compared with the current year's is mainly due to the proposed increase in the Inspection staff of the Departments.

170. *Examinations.*—Charges on account of the (1) Civil and Military Examinations Committee, (2) the Committee for Departmental Examinations, and (3) the Accountancy Diploma Examinations are debited to the head "Examination."

Miscellaneous.

171. The charges on account of "Control of rent", "Commissioner for Workmen's Compensation" and "Labour Office", are debited to this minor head. The estimates of the Director of Information hitherto shown under this head have been transferred to the main head "22, General Administration" under a new minor head called "Publicity Office and Translators' Department". This accounts for a slight decrease in next year's budget estimates.

XXX and 41, Provincial Civil Works.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimates, 1924-25.	Budget Estimates, 1925-26.
Revenue	17,89	14,00	14,96	14,90
Expenditure. Transferred ..	93,55	99,17	1,00,92	1,13,71
Expenditure. Revised ..	4,37	2,90	2,90	4,09
Lump provision for re-grant of lapses (in 1924-25)	....	....	....	2,00
Deduct on account of probable lapses in the budget year (1925-26).	....	....	....	2,00
	97,92	1,02,07	1,03,82	1,17,80
Expenditure in England	2,54	2,44	2,67	3,42
	1,00,46	1,04,51	1,06,49	1,21,22

Revenue.

172. The receipts consist mainly of rents of buildings, rents of electric and sanitary installations, tolls on roads and miscellaneous items. The increase of 96 in the revised estimate is due to larger receipts in respect of rents of buildings, miscellaneous items and tolls on roads. The increase of 90 in next year's budget as compared with current year's budget is due to larger receipts in respect of rents of buildings and tolls on roads.

Expenditure.

173. The increase of 1,98 in the revised estimate for 1924-25 as compared with the budget estimate is due to larger expenditure on stores and to provision on account of the recommendations of the Lee Commission in respect of the officers of the Indian Services of Engineers. The increase of 16,71 in the budget estimate for 1925-26 over the current year's budget is due to increased provision for establishments (in consequence of the revised procedure followed in providing for establishment charges under the several P.W. heads), repairs, discretionary grants, grants-in-aid, expenditure in England and to provision on account of the recommendations of the Lee Commission. It is also due to the fact that provision for works estimated to cost less than Rs. 1,00,000 is proposed to be made under the head "41,Civil Works" in the Budget for 1925-26 while only works estimated to cost less than Rs.50,000 were provided under this head in the budget for 1924-25.

The grant under "41-Civil Works, Provincial" has been distributed as under:—

Works in progress	9,92
New Works	4,04
Grants-in-aid	3,42
Reserve with Government	1,00
Discretionary grants	11,00
Repairs	50,00
Establishment	30,87*
Tools and Plant	5,18
Suspense	2,00
Loss or gain by exchange	1,14
Deduct cost of English stores	77
Total ..	1,17,80

*Inclusive of 1,99 on account of Lee Commission's recommendations in respect of officers of I.S.E.

174. The provision for works in progress will be utilised mainly on the following works for which an allotment of ten or more has been proposed in each case.

General Administration.—Works in connection with the three Government Houses (50); Mahal Buildings at Pathardi (21):

Administration of Justice.—Bungalow for the District Judge, Sholapur (16).

Police.—Police Lines at Kambar (20); Police Lines at Tangwani (12); Police Lines at Manmad (11); Police Lines for 7 head constables and 16 constables at Nawapur (10); Police Lines at Ashta (11); Police Lines at Karad (16).

Civil Works.—Re-roofing the three bungalows acquired in the Sholapur Development Scheme (23).

Miscellaneous Departments.—Meat and Vegetable market at Yeravda (10); Disposal of Poona Sewage effluent (16).

Communications.—Bridge over Saitani nala (16); Road from Parol to Bhiwandi (14); Diversion of Uran Panvel Road (13); Improving the surface of the Broach Jambusar Road (17); Vented causeway over the Dholdera Khadi on Chikhali Matwad Road (14); Causeway over Khan river in mile No. 16 of Dohad Alirajpur Road (12); Bridge over Kharwa Kotar in mile No. 14 of Dohad Limdi Road (11); Improvements to Kaira Barejadi Road in miles 12 to 15 (23); Metalling and muraming miles Nos. 7 to 11 of Dohad Kundanpur Road (14); Tarring roads around Sassoon Hospital, Poona (36); Inspection bungalow at Narayangaon (14); Improvements to Poona Ahmednagar Road (12); Improvements to Bombay Poona Road (24); Improvements to Hadapsar Nira Bridge Road (12); Improvements to the road from Ganeshkind to Pashan Tank (31); Improvements to Poona Khadakwasla Road (17); Improvements to Poona Sholapur Road Section III (12); Demarcation of Provincial roads (Land acquisition) at Nasik (14); Improvements to Warsa Borzar Road Section I (10); Causeway over the river Bhogawati on Sholapur Barsi Road (26); Causeway over the river Sina at Wadakbal on Sholapur Bijapur Road (23); Causeway over the Nagzari on Sholapur Barsi Road (10); Constructing roads and drains in Forest areas in connection with the Development Scheme at Sholapur (17); Bridge over nala in mile 10/1 of Nagar Manmad Road (13); Bridge over nala in mile No. 29/7 of Nagar Manmad Road (16); Bridge over nala in mile No. 27/2 of Nagar Manmad Road (16); Causeway across the river Mahalungi in mile 59/3 of Kolhar Ghoti Road (21); Causeway over the river Ardala on Kolhar Ghoti Road (10); Causeway over the river Yerla in mile No. 20 of Karad Bijapur Road (30); Constructing a partial bridge over the river Nira at Padegaon (28); Causeway over Kumta Creek on Marjan Madras Frontier Road (12); Compensation for land taken up in the Bijapur District for Local and Provincial Roads constructed during the famine of 1921-22 (30); Diverting the nala near Guledgud (10); Causeway over the Malaprabha river at Govankop on Sholapur Hubli Road (20); Masonry bridge over the Amba river on Dharamtar M'war Road in place of the existing causeway heavily damaged by flood (40).

175. The provision for new works is intended for the major works shown in statement E.

Note on Public Works Establishments.

176. The following is the procedure of bringing to account expenditure on establishments. Details of all ordinary establishments are shown under the head 41, C.W. in the Public Works Department separate budget. The charges under the various major heads XIII, 15, 55 and 60 are then distributed *pro forma* for budget purposes on a percentage basis, that is to say, 21½ per cent., of the estimated expenditure under each major head on works and repairs. In the case of the Lloyd Barrage and Canals Construction the whole of the establishment charges is transferred for budget purposes to 55. But these distributed charges do not form part of the demand under that major head. One demand is made under 41, C.W. for all the establishments. Under this system the intermediate booking of expenditure on establishments under each major head is abolished, and the *pro rata* distribution at the end of the year is facilitated. By this *pro rata* distribution the total expenditure on establishments is distributed among the major heads according to the actual expenditure under each major head on works and repairs. The only exception to this procedure is to be found in the case of special establishments, *i.e.*, establishments which are employed solely on a definite work budgetted for under a single major head. Such special establishments continue to be provided for under the major head concerned.

XXXII, Transfers from Famine Insurance Fund and 43, Famine Relief and Insurance.

Revenue—Nil.

Expenditure (Reserved).

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
43-A, Famine Relief—				
Expenditure { Civil	3,92	23,60	10,30	53,60
Expenditure { Public Works	..	..	..	..
43-B, Transfer to Famine Insurance Fund ..	29,68	30,00	43,30	..
	33,60	53,60	53,60	53,60

177. Under Schedule IV to the Devolution Rules the Government of Bombay is required to provide every year in its budget 63,60 for expenditure upon relief of, and insurance against, famine. The amount may be spent upon famine relief or upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of the amount which is not so spent is to be transferred to the Famine Insurance Fund of the Province.

178. The opening balance of the Famine Insurance Fund on 1st April 1923 was 61,03 which increased to 94,10 on 31st March 1924 as explained below. Out of the statutory provision of 63,60 for 1923-24 an amount of 29,68 remained unexpended at the end of the year. During the year interest of 2,84 was received from the Central Government on the balance of 61,03 and recoveries of 55 on account of certain famine expenditure were made. Thus a total addition of 33,07 was made to the Fund. The exact amount of the closing balance on 31st March 1924 was Rs. 94,10,049-14-7.

179. During the current year an expenditure of only 10,30 is expected to be incurred on account of famine fodder and other famine relief expenditure including advance to District Local Board, Ahmednagar, for storage of Kadbi. The remaining amount of 43,30 instead of 30,00 as originally anticipated will be transferred to the Famine Insurance Fund. It has accordingly been included in the revised estimates for the current year under "Debt, Deposits and Advances—Famine Insurance Fund (Receipt Side)". The balance of 10,00 out of the statutory provision of 63,60 is provided during the current year under "14, Interest on works for which capital accounts are kept" for payment of interest on capital outlay for the Lloyd Barrage and Canals Construction Scheme as it has been decided to pay the interest charge up to Rs. 10 lakhs for the first 20 years from famine grants.

180. For next year a provision of 53,60 out of the statutory provision of 63,60 is made under the sub-head "43-A, Famine Relief" and a provision of Rs. 10 lakhs is made under "14, Interest on works for which capital accounts are kept" for payment of interest on capital outlay for the Lloyd Barrage and Canals Construction Scheme. The amount of 53,60 is distributed as follows:—

	Rs.
(1) Storage of Famine grass by the Forest Department ..	2,97,000
(2) Storage of Kadbi by the Agricultural Department ..	60,000
(3) Storage of Kadbi in Ahmednagar by the District Local Board	4,00,000
(4) Extension of boring operations by the Agricultural Department in famine tracts and other parts of the Presidency	3,64,000
(5) Other expenditure in the Civil Department on Famine Relief	42,39,000
	53,60,000

XXXIII and 45, Superannuations.

Revenue.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Contributions for pensions and gratuities ..	14,17	12,46	12,35	12,70
Commuted value of pensions ..	1,34	1,75	2,85	2,85
Miscellaneous ..	34	16	34	30
Deduct—Refunds ..	—4	—2	—4	—3
Total ..	15,81	14,35	15,50	15,82

Expenditure (Reserved).

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Superannuation and Retired Allowances ..	51,83	47,18	52,92	53,35
Commuted Value of Pensions ..	2,93	2,37	2,55	2,55
Compassionate Allowances ..	48	61	55	57
Gratuities ..	65	17	44	33
Covenanted Civil Service Pensions ..	18	23	15	15
Donations to Service Funds ..	39	28	33	34
Exchange ..	1,35	2,21	1,57	1,56
	57,81	53,05	58,51	58,85
Expenditure in England ..	2,93	5,11	4,22	4,68
Total ..	60,74	58,16	62,73	63,53

Revenue.

181. *Contributions for Pensions and Gratuities.*—The increase in the next year's estimate is due to the difference of contribution to be recovered on account of the revision of pay of primary teachers and of the establishments under the District Local Boards and the Municipalities.

182. *Commuted value of pensions.*—The current year's revised and next year's budget estimates are framed on the basis of expenditure likely to be incurred during the current year on account of payment made to pensioners of other provinces residing in this Presidency.

Expenditure.

183. *Superannuation and Retired Allowances.*—The current year's revised and next year's budget estimates are based on past and present actuals. The next year's budget contains a provision of 29 on account of pensionary charges which are likely to be incurred by the Madras Government on behalf of this Government in the year 1925-26.

184. *Commuted value of pensions.*—The current year's revised and next year's budget estimates are based on expenditure likely to be incurred during the current year.

185. *Compassionate Allowances and Gratuities.*—The estimates under these minor heads are based on the average of the past three year's actuals.

186. *Covenanted Civil Service Pensions.*—The decrease in the current year's revised and next year's budget estimates is due to the transfer of certain charges to the Home Treasury.

187. *Expenditure in England.*—The next year's provision of 4,68 is made up of 3,95 for pensions and 73 for commutation contingencies and passage gratuities. The decrease in the current year's revised and next year's budget estimates in the provisions for "Expenditure in England" and "Exchange" is due to less expenditure estimated by the High Commissioner and fall in the rate of exchange. The expenditure on account of pensions of officers who drew their pensions outside India was an Imperial charge before the Reforms. All such pensions sanctioned on or after the 1st April 1921, which are to be paid outside India, will be debited to the Local Governments by whom the officers were employed.

XXXIV and 46, Stationery and Printing.

Revenue.

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
Stationery receipts	22	23	23	23
Sale of Gazettes and other publications ..	75	52	52	75
Other press receipts	1,81	2,00	2,00	1,82
Deduct—Refunds	—5	....	....	—3
Total ..	2,73	2,75	2,75	2,77

Expenditure (partly reserved and partly transferred).

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
Government Presses	6,72	7,59	7,25	9,24
Printing at Private Presses	2	3	2	3
Purchase of Stationery Stores	7,77	8,21	6,71	8,00
Exchange	1,26	1,89	26	1,02
	15,77	17,72	14,24	18,29
Expenditure in England	2,87	4,37	70	3,07
Total ..	18,64	22,09	14,94	21,36

Revenue.

188. *Sale of Gazettes and other publications.*—The increase in next year's estimate over the current year's sanctioned and revised estimates under this head is due to the fact that from next financial year all publications of this Government supplied to other Governments will not be supplied free as hitherto but will be charged for.

Expenditure.

189. *Government Presses.*—The decrease in the revised figure for the current year is due to the economies effected by the Superintendent of Government Printing and Stationery. A considerable portion of the increase in the budget estimate for next year over the current year's revised is due to (1) the fact that customs duties are now being levied on all imported stores, and (2) that under the time scale of pay sanctioned for the press staff increased expenditure will have to be incurred next year on account of increments which have to be paid to the staff. The increase is also partly due to (1) increase in the provision for overtime allowance the rates of which increase in proportion to the increase in the salary of the staff and (2) increases in the provision for (*a*) rents, rates and taxes, (*b*) purchase of dead stock, (*c*) purchase of raw materials and (*d*) lighting charges in view of increased rates which have to be paid for the electric energy consumed.

The major portion of the printing work for officers of the Central Government stationed in this Presidency which was previously being done at the Provincial Presses, is now, under the orders of the Government of India being done at the Government of India Presses and accordingly the recovery from that Government on account of the overhead cost of the Provincial Presses in the Presidency will be less than in the preceding years.

190. *Stationery Stores.*—The decrease in the revised under this head is due to the fact that, owing to several economies effected in the Stationery Department, a

large stock of some of the articles of stationery and paper was available in the Stationery Stores this year.

The increase in the next year's estimate over the current year's revised is due to the fact that next year several articles which were not purchased this year will have to be purchased in this country. During the last two years very few new typewriters were purchased. No surplus machines being now available in stock all condemned machines will have to be replaced by new ones. Government have issued orders prohibiting local purchases of stationery and thus several officers who were previously purchasing stationery locally are now being served by the Stationery Department. Many articles such as dungry cloth, bath bricks, dusters, pin cushions, pen racks, blotters, etc., which officers were previously purchasing from their contract grants are now being supplied by the Stationery Department.

191. *Expenditure in England and Exchange.*—The current year's revised and next year's budget show a decrease over the sanctioned estimate for the current year. This is due to the fact that the purchase of stationery from England has been restricted as much as possible.

XXXV and 47, Miscellaneous.

Revenue.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Unclaimed deposits	2,83	1,55	2,00	2,00
Treasure trove	5	1	1	1
Sale of old stores and materials ..	19	9	14	16
Fees for Government Audits ..	1,47	93	1,55	1,02
Contributions	....	....	1	....
Other fees, fines and forfeitures ..	16	10	12	16
Miscellaneous	9,83	1,00	4,50	3,65
Rents	10	10	10	10
Sale-proceeds of Darbar Presents ..	....	1	....	1
Sale of land and houses, etc. ..	9	40	....	....
Recoveries of service payments ..	28	....	8	9
Deduct—Refunds	— 70	— 59	— 81	— 70
Total ..	14,30	3,60	7,70	6,50

Expenditure (Partly Reserved and partly Transferred.)

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Cost of books and publications ..	....	....	....	1
Donations for charitable purposes ..	1,01	2,33	2,09	1,43
Charges on account of vagrants ..	28	24	24	30
Rewards for destruction of wild animals ..	....	....	....	1
Special commissions of enquiry ..	33	2	35	6
Irrecoverable temporary loans written off ..	10	15	9	15
Rents, Rates and Taxes ..	3,37	3,31	3,33	3,40
Contributions	15,47	15,38	16,63	21,60
Miscellaneous and Unforeseen charges.	1,83	23,05	10,56	15,05

Expenditure (Partly Reserved and partly Transferred)—contd.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Miscellaneous charges for the treatment of patients at the Pasteur Institute	1	1	1	1
Durbar presents and allowances to vakils, etc.	11	8	19	8
Miscellaneous Durbar charges ..		3	....	4
Miscellaneous Compensations ..	1	1	1	1
Compensation under Workmen's Compensation Act ..	....	....	....	15
Exchange	12	6	6	6
	22,64	44,67	33,56	42,36
Expenditure in England	29	15	17	17
Total ..	22,93	44,82	33,73	42,53

Revenue.

192. *Unclaimed deposits.*—The current year's revised and next year's budget estimates are framed on the basis of past actuals.

193. *Fees for Government Audits.*—The current year's revised estimate includes 53 on account of arrears of 1923-24.

194. *Miscellaneous.*—A provision of 3,00 has been entered in the current year's revised estimate for contribution from the Central Government to the Provincial Government towards the cost of the Revenue establishment employed on Income Tax work which was hitherto provided under "II, Taxes on Income". The increase in the current year's revised estimate is due to this contribution and to repayment of contributions by Local Boards in respect of overdrawal of their balances. The next year's estimate also includes a provision of 3,00 on account of contribution from the Central Government towards the cost of the Revenue establishment employed on Income Tax work.

195. *Sale of land and houses.*—A new major head "Extraordinary Receipts" has been opened under which the receipts which were hitherto credited to this minor head have been shown.

Expenditure.

196. *Donations for Charitable purposes.*—The decrease in the current year's revised over the sanctioned grant is due to the transfer of the provision of 30 on account of additional grant for rescue work to the head "31, Education" to increase the grant under that head for the scheme formulated by the Compulsory Primary Education Committee. The decrease in the next year's budget is due to the omission of 30 on account of additional grant for Rescue work and 70 on account of grant-in-aid to the Salvation Army for erection of a Rescue Home for women in Bombay, partly counterbalanced by an increase in the grant to the Society for the Prevention of Cruelty to Amnals, Bombay, and grant-in-aid to the Bombay Vigilance Association.

197. *Charges on account of vagrants.*—The increase in the next year's budget is on account of larger provision for the deportation of foreigners and vagrants from the city of Bombay.

198. *Special Commissions of Enquiry.*—The increase of 33 in the current year's revised and 4 in the next year's budget is due to the expenditure on account of University Reform Committee appointed by Government.

199. *Rents, Rates and Taxes.*—The increase in the current year's revised and next year's budget estimate is due to provision for charges payable by Government for the Bombay-Poona and Poona-Mahableshwar trunk telephone lines which were hitherto debited to another major head but which it has been decided now to debit to this minor head.

200. *Contributions.*—The increase in the current year's revised estimate is due to the payment of charges in connection with the preparation of voters' lists, etc., for local board elections. The liability of meeting these charges rests on the local boards but in view of their poor finances Government consider that the boards should be relieved of them. The increase in next year's budget over the current year's sanctioned grant is due to additional grant of 7,42 to Local Boards for local public works partly counterbalanced by a decrease of 73 in the provision for subventions to District Local Boards which are to have non-official presidents with a self-contained office and 25 in the provision on account of subsidy to the Bombay Municipality in connection with the abolition of tolls leviable on vehicles entering the Bombay city from Salsette and omission of 25 on account of grant-in-aid to the Viramgam Municipality for the construction of a Municipal Hall. The provision on account of the grant to local boards for road repairs which originally stood at Rs.15,63,000 was reduced to Rs.11,00,000 in 1923-24 in view of the financial stringency. The grant has now been raised from Rs.11,00,000 to Rs.18,42,000 to enable the boards to meet their increased expenditure on road maintenance and repairs.

201. *Miscellaneous and unforeseen charges.*—The decrease in the current year's revised estimate is due to the transfer of 9,49 from the provision of 20,00 for Reserve to other heads for expenditure under those heads. The provision of 3,00 made in lump for compensatory allowances will not be required for expenditure under this head since expenditure in connection with the compensatory allowances to officers is debitable to the respective major heads. The provision of 3,00 is not therefore included in the current year's revised estimate. A provision of 15,00 is made in next year's budget for the Reserve.

202. *Compensation under Workmen's Compensation Act.*—Under the provisions of chapter II of the Workmen's Compensation Act, VIII of 1923, if personal injury is caused to a workman by accident arising out of and in the course of his employment his employer is liable to pay him compensation. A provision of 15 is made in next year's budget for any payment Government may have to make under the provisions of this Act.

51, Contributions and Assignments between Central and Provincial Governments (Reserved).

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
Expenditure	56,00	56,00	56,00	56,00

203. The provision of 56,00 represents the amount of contribution to be paid to the Central Government under No. 17 of the Devolution Rules. This is a non-voted item under section 72-D (3) of the Government of India Act.

XXXIX-A, Miscellaneous Adjustments between the Central and Provincial Governments.

Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
27,64	2,07	7,22	28,39

The revised estimate for 1924-25 and the budget estimate for 1925-26 are framed as follows :—

	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
1. Interest on securities of the Gujarat College ..	15	15
2. Assignment on account of the Local Marine Survey Department ..	68	....
3. Assignment to cover customs duty on imported Government stores ..	6,39	12,62
4. Assignment on account of unified stamps ..	....	14,00
5. Assignment on account of Agency work and part of the cost of the Political Department ..	....	1,62
	7,22	28,39

204. *Assignment on account of Marine Survey Department.*—During the years 1921-22 and 1922-23 expenditure on account of Marine Survey Department was borne by this Government. It was subsequently decided that these charges were not a legitimate burden on Provincial revenues but should have been borne by the Central Government. The Government of India were accordingly requested to bear these charges and they have agreed to do so. The assignment of 68 in the revised estimate represents the expenditure borne by this Government on this account during the years 1921-22 and 1922-23 which the Government of India have agreed to reimburse to the Government of Bombay.

205. *Assignment to cover customs duty on imported Stores.*—Since the repeal of the proviso to section 20 of the Sea Customs Act, VIII of 1878, customs duty is being levied on all Government stores, with certain exceptions, imported into British India on or after 1st April 1924. The Government of India have however decided to give an assignment in refund of the duty paid by this Government on Government stores.

206. *Assignment on account of unified stamps.*—Before the year 1905 revenue stamps of one anna were used for receipts. In that year the Government of India substituted unified postage stamps for revenue stamps and gave an annual assignment of 3,30 to this Government to compensate for the loss of revenue incurred under the system of unified postage stamps. The amount of this assignment was based on the figure of 2,82 budgetted for the year 1905-06 under the head ' one-anna receipt stamps ' with a margin to meet the presumed natural growth of revenue. The growth of trade and business involving the use of unified stamps which under the old system would have been covered by revenue stamps has far outstripped this proportion. The Government of India have agreed to the principle of giving enhanced assignments to Local Governments on account of unified stamps. They have therefore been requested to give an additional assignment of 7,00 to this Government on this account. The amount of 14,00 entered in next year's budget represents provision for the assignment for the years 1924-25 and 1925-26.

207. *Assignment on account of Agency work and part of the Political Department cost.*—The Government of India have been requested to give an assignment to this Government on account of the cost of the establishment employed by the Government of Bombay on work connected with the States in the Bombay Presidency. The provision of 1,62 represents half the cost of the Political Department of the Secretariat and some portion of the cost of the administrative staff of this Presidency, *e.g.*, Commissioner, Northern Division, Collectors of Sukkur, Panch Mahals, Inspector General of Police, etc.

51-A, Miscellaneous Adjustments between the Central and Provincial Governments.

Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
....	....	51	11

208. The provision of 51 in the current year's revised represents the contribution to be paid to the Government of India on account of expenditure incurred by that Government in training four probationers for the Indian Forest Service during the year 1923-24. The next year's provision is on account of one probationer who is expected to arrive in India in November 1925.

XL and 52, Extraordinary Receipts and Charges.

Revenue.

Budget estimate, 1924-25	..
Revised estimate, 1924-25	..
Budget estimate, 1925-26	14

Revenue.

209. This is a new major head introduced under the orders of the Secretary of State for recording special receipts of a non-recurring character, such as, sale proceeds of lands and houses hitherto provided for under the major head XXXV—Miscellaneous.

Expenditure.

210. No expenditure has been budgetted for under this head for next year.

Expenditure in England under the control of the Secretary of State.

Major Head.	Accounts, 1923-24.		Budget estimate, 1924-25.		Revised estimate, 1924-25.		Budget estimate, 1925-26.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue ..	3	..	9	..	8	..	1	..
22, General Administration ..	5	52	5	..	7	1	9	..
24, Administration of Justice ..	1	..	1	..	1	..	4	..
26, Police ..	1	1	2	1	1	..	4	..
31, Education ..	..	..	1	..	1	..	1	..
32, Medical ..	..	..	1	..	8	4	1	1
33, Public Health ..	..	..	1	..	5	..	4	..
35, Industries ..	..	1	..	..	..	..	..	..
41, Civil Works ..	..	..	1	..	4	1	1	..
47, Miscellaneous ..	12	..	..	..	4	..	..	..
Total ..	22	54	21	1	39	6	25	1

Note.—The increases and decreases have been explained under the respective major heads.

Expenditure in England under the Control of the High Commissioner.

Major Head.	Accounts, 1923–24.		Budget Estimate, 1924–25.		Revised Estimate, 1924–25.		Budget Estimate, 1925–26.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue ..	38	8	24	2	27	12	44	25
6, Excise ..	7	—2	21	15	16	8	16	..
7, Stamps ..	1,15	..	2,00	..	2,00	..	40	..
8, Forest ..	3	42	2	70	1	60	38	90
9, Registration ..	9	..	7	..	16	..	12	..
9-A, Scheduled Taxes ..	..	..	10	..	1	..	..	..
XIII-Irrigation, Navigation, etc. ..	..	28	3	30	1	20	..	..
15, Miscellaneous Irrigation Expenditure ..	7	24	10	20	10	5	..	..
22, General Administration ..	50	3,28	58	3,00	48	3,30	49	3,09
24, Administration of Justice ..	6	99	40	1,60	..	1,20	20	1,80
25, Jails and Convict Settlements .	18	13	15	20	7	7	5	30
26, Police ..	20	1,40	25	1,80	30	1,60	32	1,50
31, Education ..	57	89	73	1,10	58	90	69	1,22
32, Medical ..	45	69	26	92	30	92	29	1,20
33, Public Health ..	8	68	4	41	18	40	47	50
34, Agriculture ..	2	22	12	65	13	65	11	40
35, Industries ..	8	9	..	..	..	..	..	..
37, Miscellaneous ..	1	..	8	30	6	40	..	20
41, Civil Works ..	1,74	80	93	1,50	1,12	1,50	1,19	2,22
45, Superannuation Allowances and Pensions ..	42	2,51	61	4,50	75	3,47	75	3,93
46, Stationery and Printing ..	2,87	..	4,37	..	70	..	3,07	..
47, Miscellaneous ..	17	..	15	..	13	..	17	..
	9,14	12,68	11,44	17,35	7,52	15,46	9,30	17,51

The increases and decreases have been explained under the respective major heads.

52-A, Forest Capital Outlay.

Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
3,69	2,43	2,06	40

211. The expenditure of 15 allotted for the Kadra-Tambepar road has since been ordered to be met from the head "8, Forest". A saving of 23 is also expected in the provision for mechanical appliances. Hence the decrease in the current year's revised estimate. The decrease in the next year's estimate is due to the limit of Rs. 50,000 laid down for Forest works which are to be met from loan funds next year.

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

212. The current year's budget and revised estimates and the budget estimate for the ensuing year are shown below :—

(In thousands of rupees.)

	Accounts, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
Gross expenditure—Lloyd Barrage and Canals Construction Project	37,80	3,28,02	1,41,84	3,31,61
Other works in Sind and Deccan and Gujarat ..	62,16	60,81	51,15	42,94
Total ..	99,96	3,88,83	1,92,99	3,74,55
Deduct—Amount financed from Famine Insurance Grants and transferred to the head '16-A'	30,00	..	..	..
Net amount not charged to Revenue ..	69,96	3,88,83	1,92,99	3,74,55

213. The major portion of the proposed expenditure for 1925-26 is in connection with the large and important irrigation projects under construction in this Presidency as shown below :—

	Rs.
Lloyd Barrage and Canals Construction Project (including all charges)	3,31,61
Nira Right Bank Canal Project (Works outlay only)	26,35
Nira Valley Development Project (Works outlay only)	3,00
Pravara River Works Project (Works outlay only)	78
Total ..	3,61,74

Out of the balance (12,81), 4,62 are for carrying out improvements to canals in operation in Sind and the Deccan, which are absolutely necessary to maintain them in an efficient condition, and 8,19 for establishment and tools and plant charges. Details of the proposed provision of 3,31,61 for the Lloyd Barrage and Canals Construction Project are shown in a separate note on that project appended hereto, in which the decrease of 1,86,18 in the revised as compared with the budget estimate for 1924-25 and the increase of 3,59 in the budget estimate for the ensuing year as compared with that for the current year are explained. The decrease of 9,66 in the revised estimate in respect of other works in Sind and Deccan and Gujarat is mainly due to savings on the grants for the Nira Valley Development Project which has only recently been sanctioned by the Secretary of State, Pravara River Works Project, raising the dam and waste weir of the Ekruk Tank, lining the first 14 miles of the Mutha Right Bank Canal and new head regulator over Baghar Canal.

214. The decrease of 17,87 in the budget estimate for the ensuing year as compared with that for the current year in respect of other works in Sind and the Deccan and Gujarat is due to smaller provisions being required for works.

Note on the Budget for the Lloyd Barrage and Canals Construction Scheme.

215. *The Project.*—At present, the province of Sind is mainly dependent upon canals for the supply of water for cultivation. In normal years out of the total cultivation over 90 per cent. is irrigated. There are several large canals but they carry their supplies during the inundation season only and suffer very badly

when the inundation is low or below the average. For instance, in the year 1918 as the result of an abnormally low inundation the whole of Sind was so disastrously affected that large areas were not brought under the plough and inferior crops were obtained on those that were cultivated. For the first time on authentic record food had to be imported into the province to feed its population. Had there been a barrage in Sind that year, the surplus value of the crops that could have been raised would, on a moderate computation, have amounted to no less than ten crores of rupees. The urgent necessity for the construction of a barrage was then clearly established and no time was lost in submitting a scheme free from all the objections raised against projects previously prepared. This scheme was submitted to the Government of India in July 1920. It met with the approval of the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June and construction work commenced in July of that year. The scheme consists of a barrage across the Indus below the gorge at Sukkur, three canals on the right and four on the left bank each with a separate head regulator. The Right Bank System comprises the North Western and South Eastern perennial canals and the Central Rice Canal. The Left Bank system comprises a great new perennial canal called the Rohri-Hyderabad Canal, a perennial supply channel to feed the Eastern Nara River and the canals dependent thereon and two large high level canals for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal, no matter how low the level of the water in the river may be. The total length of main canals and branches is nearly 1,600 miles and that of the distributaries 3,700 miles. All the canals taken together will command 7½ million acres and enable over 5 million acres of crops to be irrigated annually. The scheme is estimated to cost Rs. 18,35 lakhs.

216. *Progress of Work in 1924-25.*—In the current year the work undertaken has been largely of a preliminary nature to enable actual construction to be in full swing during 1925-26.

In the Lloyd Barrage Circle the guide banks necessary to protect the works area and, in the case of the left Bank, to act as a railway embankment in addition were constructed and the bulk of the railway lines to serve the quarries and works areas were laid down.

Work on the construction of quarters for Establishment has been pushed on and a considerable number of these will be available for occupation before the coming hot weather.

A large amount of work is involved in preparing designs and specifications for plant and machinery and the greater part of this work has now been done and orders placed for the major portion of the equipment required to enable work to be carried out.

In the other circles alignments of main canals, branches and distributaries have practically all been fixed and the detailed surveys necessary as a basis for framing estimates are being carried out. With the advent of the hot weather detailed plans and estimates will be prepared which will form the basis of excavation to be carried out during 1925-26.

Eight large dragline excavators, three of an intermediate size and two small ones have been purchased and will all be ready for working or approaching that condition at the end of 1924-25. These machines will excavate the main canals and principal branches.

Building work is proceeding apace and while much yet remains to be done in this respect it is hoped that when construction work is in full swing in 1925-26 the establishment will be housed with reasonable comfort.

217. *Work proposed for 1925-26.*—The preliminary work of surveys, etc., will be carried on and completed.

Land acquisition work will be far advanced and will approach completion.

Head regulators of canals and the work of cofferdams, wharf and alignment towers and other works in the river are proposed to be carried out. The remaining portion of the railways will be completed.

For some regulators and bridges materials will be collected at site. Bridges in Rohri Canal No. 1 Division will be constructed.

Railway bridges at Ruk and Arain are required to be completed in order to admit of excavators completing excavation near them and to allow room for a temporary diversion.

The road bridge proposed at Arain will be constructed so that a light railway line can be laid over it to carry supplies to excavators when they are working nearby.

The building programme will be considerably advanced in the ensuing year and almost completed.

Eleven excavators have arrived and their erection is nearing completion; during the year 1925-26 they will be working in full swing. Other excavation will be taken in hand by manual labour.

Containing banks of the Nara, earthwork of Khipro canal and improvements to Thar canal are proposed to be carried out.

218. The scheme is classed under "55-Construction of Irrigation, Navigation, Embankment and Drainage Works". This head is an expenditure head and there is as yet no revenue to be budgetted for. Certain miscellaneous receipts are recorded against the capital account. There is no definite source of these receipts and they are chiefly derived from (*a*) sale of tender forms, (*b*) sale of trees, fruits, grass, etc., and (*c*) sale of unserviceable stores. In the current year such receipts will be about Rs. 5,000 and in the next year they will amount to Rs. 3,000.

The expenditure includes work-charges (including cost of land and the special land acquisition and work-charged establishment), salaries of officers and establishments, ordinary and special tools and plant and reserve stock.

Expenditure.

Actuals, 1923-24.	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
	(In thousands of rupees.)		
37,80	3,28,02	1,41,84	3,31,61

The decrease of 1,86,18 in the revised estimate as compared with the budget estimate for 1924-25 is mainly due to the following reasons:—

(1) It has not been possible to obtain the special plant as specifications and designs could not be ready in time. In some cases purchase prices proved less than the estimated ones and in others less quantity was found necessary.

(2) Eight Executive Divisions have not been opened, their work being temporarily amalgamated with that of Divisions already opened.

During the current year the work undertaken has been largely of a preliminary nature and greater expenditure is expected to be incurred during the year 1925-26. The increase of 3,59 in the budget estimate for the ensuing year as compared with that of the current year is due to a provision of 9,78 for the portion of interest charges on the capital outlay on L. B. and C. C. to be met from capital (*vide* paragraph 9 below).

219. The amount of the budget estimate for 1925-26 is made up as under:—

	In thousands.
I—Works	2,83,80
II—Establishment	28,38
III—Tools and plant	7,65
IV—Suspense	2,00
Portion of interest charges to be met from capital ..	9,78
	3,31,61

The expenditure on "Works" is sub-divided into the following sub-heads. The figures for each Circle and Division are given in Appendix C :—

I—Works	In thousands.
A—Preliminary expenses ..	1,05
B—Land ..	37,37
C—Works ..	15,72
D—Regulators ..	4,18
E—Falls ..	13
G—Bridges ..	8,50
K—Buildings ..	34,98
L—Earthwork ..	47,12
M—Plantation ..	23
O—Miscellaneous ..	95
P—Maintenance ..	64
III—Distributaries ..	2,58
VI—Special Tools and Plant ..	1,30,35
Total ..	2,83,80

A—*Preliminary Expenses.*—This will consist of the work of jungle clearing, further preliminary surveys, etc. Provision has been made for the final detailed survey to be completed.

B—*Land.*—This will be spent on compensation to be paid for the land acquired and the Land Acquisition Establishment. Most of the land, other than that under the head "III—Distributaries", will have been acquired in 1925-26.

C—*Works.*—The main barrage work and the head regulators, *i.e.*, works in the river itself will be started in the year 1925-26. The remaining portion of the service railways will be completed.

D, E and G.—*Regulators, Falls and Bridges.*—They form part of the programme of the scheme and comprise scattered works. Most of the amount provided is intended to be spent on materials.

K—*Buildings.*—The building programme will be considerably advanced in the year 1925-26, and almost completed.

L—*Earthwork.*—The expenditure provided for under this sub-head will be incurred on excavation work, and working expenses of the Dragline excavators. It also includes improvements to Thar canal and Chorwah.

There is nothing particular to be mentioned in connection with other sub-heads.

Special Plant.—The expenditure provided for under this sub-head is for railway track, dredgers, cranes, pumping plant, pile drivers, air compressors, electric power plant, etc., which will be used on the works. Out of the total expenditure of 1,30,35 under this sub-head, 96,74 represent the cost of stores to be obtained from abroad and 33,61 the cost of stores to be purchased in India.

II—*Establishment.*—Unlike the Bombay Development Department there are no separate cadres of establishment for the Lloyd Barrage and Canals Construction.

Most of the officers and some subordinate staff is taken from the Provincial Cadres. Details will be found in Part III of the Public Works Department Budget under the head "41—Civil Works—Provincial".

III—*Tools and Plant.*—Provision has been made for ordinary tools and plant which will be required for the works in general going on in the various Divisions.

IV—*Suspense.*—Under this head provision is made for probable expenditure on "stock" materials which will be required for general purposes for the various Divisions for which reserve stocks have been sanctioned by Government.

220. The total interest charges on the capital outlay on the project for 1925-26 are estimated at 19,78. Out of this amount 10,00 are to be met from the Famine Insurance Grant and the balance (9,78) from capital. It has been decided, with the approval of the Government of India, to meet interest charges up to Rs. 10 lakhs for the first 20 years from the Famine Insurance Grants, and to meet a portion from capital also if such a course is considered desirable in any year.

APPENDIX A.

LLOYD BARRAGE AND CANALS CONSTRUCTION.

General Abstract of Budget Estimate for the year 1925-26.

—	Actuals, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
I.—WORKS.	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage Circle—				
Works in progress		....		11,90,000
Works not commenced		....		1,50,48,500
Total ..		1,87,94,900		1,62,38,500
Rohri Canal Circle—				
Works in progress		....		25,80,400
Works not commenced		....		29,16,500
Total ..		19,85,700		54,96,900
Eastern Nara Circle—				
Works in progress	23,69,147	....	1,15,54,000	7,28,000
Works not commenced		....		8,07,200
Total ..		7,90,000		15,35,200
North Western Circle—				
Works in progress		....		15,57,800
Works not commenced		....		14,26,500
Total ..		21,10,000		29,84,300
Western Circle—				
Works in progress		....		9.04,500
Works not commenced		....		12,20,600
Total ..	....	16,89,000	....	21,25,100
Total, I.—Works	23,69,147	2,83,69,600	1,15,54,000	2,83,80,000
II.—Establishment	8,78,456	39,98,600	19,96,000	28,38,200
III.—Tools and Plant	4,01,123	4,33,600	5,10,000	7,65,200
IV.—Suspense	1,37,245	....	1,24,000	2,00,000
Less—Receipts on capital account ..	*— 5,768*	....	....	....
Total ..	37,80,203	3,28,01,800	1,41,84,000	3,21,83,400
Add—Portion of interest on capital outlay on L. B. and C. C. debitable to the capital account.	....	....	....	9,78,000
Grand Total ..	37,80,203	3,28,01,800	1,41,84,000	3,31,61,400

APPENDIX B.

LLOYD BARRAGE AND CANALS CONSTRUCTION.

Abstract of charges to be incurred in India and in England during 1925-26.

—	I, Works.	II, Establishment.	III, Tools and Plant.	IV, Suspense.	Portion of Interest debitable to capital.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ..	2,19,09,400	27,94,800	7,65,200	2,00,000	9,78,000	2,66,47,400*
In England (at the rate of Rs. 10 per £).	64,70,600	43,400	....	....	....	65,14,000
Total ..	2,83,80,000	28,38,200	7,65,200	2,00,000	9,78,000	3,31,61,400

*Includes Rs. 21,71,500 for loss on exchange and Rs. 10,47,000 for Customs duty on imported stores.

APPENDIX

Summary of Budget estimate for 'I—Works'

	Circle and Division.	A. Preliminary expenses.	B. Land.	C. Works.	D. Regulators.	E. Falls.	F. Cross drainage works.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage Circle.	Right Bank Works Division ..	..	1,00,000	3,97,500	..	..	..
	Left Bank Works Division ..	..	..	1,98,000	1,60,000	..	..
	Power Supply and workshops Division	..	..	7,76,000	..	..	..
	Quarries and Stone supply Division.	..	..	..	..	..	..
	Stores Division ..	..	..	2,00,000	..	..	..
	Nara supply Channel Division ..	..	..	..	..	..	..
	Total, Lloyd Barrage Circle ..	..	1,00,000	15,71,500	1,60,000	..	..
Rohri Canal Circle.	Rohri Canal No. I Division ..	10,000	5,48,000	..	..	..	..
	Rohri Canal No. II Division ..	..	3,42,000	..	50,000	..	..
	Rohri Canal No. III Division (including portion of No. IV Division) ..	23,000	5,92,000	..	60,000	7,000	..
	Rohri Canal No. IV Division (Portion attached to No. V Division)..	2,000	..	..	3,000	2,000	..
	Rohri Canal No. V Division ..	1,000	5,70,000	..	6,000	4,000	..
	Total, Rohri Canal Circle ..	36,000	20,52,000	..	1,19,000	13,000	..
Eastern Nara Circle.	Nara supply Division	16,600	20,000	..	..	..	..
	Mithrao Remodelling Division ..	7,000	30,000	..	..	..	..
	Puran Dhoro Division ..	..	1,00,000	..	..	..	..
	Thar Canal Division	..	25,000	..	..	..	..
	Total, Eastern Nara Circle ..	23,600	1,75,000	..	..	..	..
North Western Circle.	Western Head Division ..	5,100	1,99,900	..	..	..	..
	Khirtar Head Division ..	7,850	4,30,000	..	..	..	..
	Khirtar Tail Division	5,950	3,60,000	..	..	..	..
	Total, North Western Circle ..	18,900	9,89,900	..	..	..	..
Western Circle.	North Western Canal Division ..	10,000	2,25,000	..	..	..	..
	South Eastern Canal No. II Division.	2,000	1,20,000	..	1,21,000	..	..
	Do. No. III Division.	15,000	75,000	..	18,000	..	..
	Total, Western Circle ..	27,000	4,20,000	..	1,39,000	..	..
	Grand Total ..	1,05,500	37,36,900	15,71,500	4,18,000	13,000	..

C.

for Lloyd Barrage and Canals Construction for 1925-26.

G. Bridges.	H. Escapes.	K. Buildings.	L. Earthwork.	M. Plantation.	O. Miscellaneous.	P Maintenance.	Distributaries.	Special Tools and Plant.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	12,60,000	..	..	8,000	18,000	..	..	17,83,500
..	..	4,01,000	..	..	10,000	32,500	..	..	8,01,500
..	..	..	..	..	..	..	..	(a) 1,22,77,500	1,30,53,500
..	..	50,000	..	..	..	..	..	..	50,000
..	..	..	..	..	..	..	..	..	2,00,000
..	..	50,000	3,00,000	..	..	..	..	..	3,50,000
..	..	17,61,000	3,00,000	..	18,000	50,500	..	(a) 1,22,77,500	1,62,38,500
1,17,000	..	1,40,900	14,50,000	3,000	4,000	..	..	..	22,72,900
..	..	3,28,400	1,50,000	3,000	5,000	..	14,600	(b) 15,000	9,08,000
60,000	..	2,96,700	70,000	4,500	8,000	..	50,000	..	11,71,200
5,000	..	1,09,000	21,000	500	6,000	..	10,000	..	1,58,500
10,000	..	1,62,600	1,41,000	2,000	5,000	1,700	15,000	(b) 68,000	9,86,300
1,92,000	..	10,37,600	18,32,000	13,000	28,000	1,700	89,600	(b) 83,000	54,96,900
..	..	47,000	2,00,000	..	..	..	..	..	2,83,600
..	..	1,86,100	2,45,000	..	..	..	..	(c) 2,18,800	6,86,900
..	..	1,55,500	2,00,000	..	..	..	..	..	4,55,500
..	..	34,200	50,000	..	..	..	..	..	1,09,200
..	..	4,22,800	6,95,000	..	..	..	..	(c) 2,18,800	15,35,200
5,45,000	..	..	9,35,000	..	2,800	1,400	34,000	..	17,23,200
25,000	..	45,000	1,50,000	..	1,500	1,000	1,500	..	6,61,850
..	..	79,800	1,50,000	..	500	..	3,000	..	5,99,250
5,70,000	..	1,24,800	12,35,000	..	4,800	2,400	38,500	..	29,84,300
..	..	13,500	2,00,000	..	1,500	..	..	(c) 3,40,400	7,90,400
80,000	..	50,000	3,50,000	5,000	39,400	8,000	1,00,000	(b) 18,000	8,93,400
8,000	..	88,800	1,00,000	4,700	3,500	1,000	30,000	(c) 97,300	4,41,300
88,000	..	1,52,300	6,50,000	9,700	44,400	9,000	1,30,000	4,55,700	21,25,100
8,50,000	..	34,98,500	47,12,000	22,700	95,200	63,600	2,58,100	1,30,35,000	2,83,80,000

(*a*) Out of this Rs. 32,60,000 represent the cost of plant and machinery to be purchased in India and Rs. 90,17,500 represent the cost of the plant and machinery to be obtained from abroad.

(*b*) This amount is to be spent on purchases in India.

(*c*) These amounts represent the cost of plant and machinery to be obtained from abroad. They are chargeable to 'L.—Earth-work'.

Note.—The total amount provided for foreign materials under (*a*) and (*c*) above comes to Rs. 96,74,00 which is made up as under :—

	L.B. Circle.	Eastern Nara Circle.	Western Circle.	Total.
	Rs.	Rs.	Rs.	Rs.
Expenditure in England	59,87,200	1,61,100	3,22,300	64,70,600
Loss or gain by exchange	19,95,300	53,700	1,07,400	21,56,400
Customs duty	10,35,000	4,000	8,000	10,47,000
Total ..	90,17,500	2,18,800	4,37,700	96,74,000

56-A, Capital Outlay on Improvement on Public Health.

Partly Reserved and Partly Transferred.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
(1) Poona Drainage Improvement Scheme, 1st Section ..	....	....	40	70
(2) Poona Drainage Improvement Scheme, 2nd Section ..	....	....	....	40
(3) Compensation to be given to N. W. Railway in exchange of its land in connection with the development of Artillery Maidan, Karachi	....	95	41	....
(4) Acquisition of land for the resiting of the Arsenal and Magazine at Karachi	....	....	....	2,50
(5) Construction of the new Arsenal at Drigh Road, Karachi ..	....	....	....	10,00
(6) Acquisition of properties in connection with the development of the Artillery Maidan, Karachi.	....	....	....	22
(7) Improvement of distribution system of the Poona Cantonment water-supply	....	....	....	1,81
(8) Expenditure in England ..	....	....	10	....
(9) Exchange	....	....	4	....
Total ..	78	95	95	15,63

221. The current year's provision of 95 for compensation to be given to the North-Western Railway in exchange for its land to be resumed in connection with the development of Artillery Maidan, Karachi, could not be fully utilised. Part of it to the extent of 54 was therefore reappropriated to meet the cost of items (1), (8) and (9) in the revised estimate. This accounts for the reduced provision of 41 against item (3) in the revised estimate. As regards item (1) it is observed that according to the Poona Drainage Improvement Scheme, the funds for works chargeable to local bodies other than the Poona City Municipality, are found in the first instance by Government, and are to be recouped by means of rent for the use of the common sewer, which is to be calculated so as to enable the capital with interest and depreciation charges to be recovered within a period of 40 years. This accounts for the provision of 40 and 70 for item (1) in the revised estimate for the current year and budget estimate for next year.

222. *Item* (2).—According to the scheme mentioned above the cost of it 2nd section is to be met entirely by Government except cost of certain works, which is to be charged to the local bodies other than the Poona City Municipality on the condition mentioned in the above paragraph. The next year's budget provides 27 for Government share and 13 for the local bodies' share.

223. *Items* (4) and (5).—In lieu of the military lands at Karachi taken up by Government in connection with the Artillery Maidan Development Scheme, Government have to provide funds towards the cost of new plots and buildings for Military purposes. The acquisition of land for the resiting of the Arsenal and

Magazine at Karachi has been notified and it is anticipated that the acquisition proceedings will be completed and awards made next year. Hence a provision of 2,50 has been made for item (4) in next year's budget. The Military Department have intimated that they would require 10,00 for the construction of the new Arsenal at Drigh Road, Karachi. A budget provision of 10,00 has therefore been made for item (5).

224. The budget provision of items (6) and (7) has been explained in the appended list of new items.

225. The provision of 10 against item (8) under "Revised estimate, 1924-25, represents cost of the purchase of sewage pumping plant for the Poona Drainage Improvement Scheme, 2nd Section.

XLII and 59, Bombay Development Scheme.

226. The estimates under these heads are explained in the memorandum at pages 128—159.

60, Civil Works.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Expenditure ..	65,70	97,14	95,08	85,00

227. The decrease of 2,06 in the revised estimates for 1924-25 as compared with the budget estimates is due to savings on certain works partially counterbalanced by an increased demand for other works. The decrease of 12,14 in the budget estimates for 1925-26 is due to the fact that it is proposed to provide only for works estimated to cost Rs. 1,00,000 and more under this head, while in the budget for 1924-25 works estimated to cost Rs. 50,000 and more have been provided under this head.

	Rs.
The amount of 85,00 is distributed as follows :—	
Works in progress	47,16
New works	22,69
Establishment	14,16
Tools and Plant	99
Lump provision for re-grant of lapses (in 1924-25) ..	4,00
Deduct on account of probable lapses in the budget year (1925-26)	4,00
Total ..	85,00

228. The provision for works in progress will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case.

General Administration.—Housing of officers in Karachi (1,50); Officers' bungalows at Kopri (Thana) (52); Electric installation in Government buildings at Thana including Kopri (12); Mamlatdar's kacheri at Karmala (25).

Administration of Justice.—Judicial Commissioner's Court at Karachi (5,00); District and Sessions Courts, Small Causes Courts, 1st and 2nd Class Subordinate Courts at Poona (3,50); Judicial Buildings at Nadiad (3,76).

Jails and Convict Settlements.—New Prison at Arthur Road for undertrial and short term prisoners in the City of Bombay (4,00); New Civil Jail, Bombay (51); New Central Prison at Nasik to hold 1,500 prisoners (4,00).

Police.—New Police Lines in the Machi Miani quarter, Karachi (60); Police Station and quarters for the Harbour Police at Keamari, Karachi (11); Quarters for 1 Inspector, 6 Sergeants and 37 Head Constables at Poona (28); Headquarter Police Lines at Nasik (80); City Police Lines, Belgaum (60).

Education.—High School, Larkana (1,00); Physics and Electrical Laboratories and enlargement of the workshop and alterations in the Drawing Hall at the College of Engineering, Poona (1,00).

Medical.—Works in connection with the Gokuldas Tejpal Hospital (Scheme No. 1), Bombay (2,00); King Edward Memorial Hospital, Sholapur (13).

Civil Works.—Removal of the Electrical Engineer's Workshop and Laboratory from Bombay to Dapuri (50).

Miscellaneous Departments.—Public buildings on the Artillery Maidan at Karachi (Preliminary development) (2,58); Gateway of India on the Appollo Bunder, Bombay (10).

Communications.—Tatta-Jungshahi Road (30); Metalling Dhandhuka-Dholera Road (40); Instalment in respect of the contribution of Government towards the construction of a new bridge across the Bassein creek to carry the water mains (4,00); Road from Lakh Railway Station to Belapur Town (16); Improvements to Nagar-Dhond Road (84); Improvements to Poona-Paud-Lonavla Road (30); Improvements to the road from Indapur to Sarati *viâ* Bawda (25); Improvements to roads provincialised—Junnar-Narayangaon Road (20) and Alandi-Chakan Road (42); Improvements to Poona-Nasik Road (94); Improvements to the road from Talegaon

to Chakan (21); Road from Otur to Brahmanwada (20); Roads and drains on the land acquired for the development of the Suburb east of Koregoan Road (41); Lloyd Bridge, Poona (20); Improvements to Mahad-Pandharpur Road (20); Improvements to the Khandesh Nizam's Frontier Road (80); Manmad Chandor Road (27); Improvements to Chalisgaon Bhadgaon Pachora Pahur Road (Section from Chalisgaon to Bhadgaon, Parts I and II) (26); Extension of Dhulia-Bhusawal Road to Nimar Frontier (Section from Warangaon to Edlabad (35); Extension of Dhulia-Bhusawal Road to Berar Frontier (Section from Edlabad to Chikhli) (35); Road from Chalisgaon to Malegaon (19); Causeway across the Girna near Jalgaon on Dhulia-Bhusawal Road (Parts I and II) (80); Extension of Chalisgaon-Outramghat Road to H. E. H. the Nizam's territory (10); Raisingpur Nandurbar Road (Sections I to III) (20); Causeway over the river Bhima at Pandharpur (27); Improvements to Karmala-Ahmednagar Road (30); Dips on Pali-Phonda Road (20); Dips on Hatkhamba-Poladpur Road (20); Improvements to Math Kasal Road (40); Bridging nallas on Dharamtar Mahableshwar Road between Nagothna and Mahad (20); Improving Sadashivgad Kadra Road (20).

229. The provision for new works is intended for the major works shown in Statement E.

60-A, Other Provincial Expenditure not charged to Revenue.

Expenditure (Transferred.)

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Payment of compensation for the plant of the Dhulia Distillery ..	2,00	..	..	..
Construction of quarters and peons' lines for the Excise Establishment at Mal Talasri and Udhwa in the Thana District ..	20	..	..	..
Purchase of the Coast Guard Fleet Dockyard at Sewri in Bombay for purposes of a country spirit warehouse ..	..	60	60	37
	2,20	60	60	37

230. The provision of 60 in the current year's budget represents the payment to be made to the Government of India in respect of the buildings on the Dockyard property already taken over by the Government of Bombay. The provision of 37 proposed for the year 1925-26 represents the payment to be made in respect of the dockyard site.

Debts, Deposits and Advances.

The following explanation is offered of the figures entered under this head :—

Receipts.

		Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Suspense Account ..	Development ..	....	19,18	6,02
	Ordinary ..	....	14,82	....

231. When the monthly accounts are received from the accounts officers, there are certain items the classification of which is not known at the time, *i.e.*, it is not known to what particular works or schemes the charges are to be debited. Such charges, pending further information, are debited to the suspense account on the expenditure side, and, when the correct classification of the charges is known, a corresponding credit is shown in the suspense account on the receipt side. This accounts for figures under " Revised estimate for 1924-25 ". It is anticipated that the full amount debited to suspense account in 1924-25 will not be adjusted within the year. Hence the difference between the credits and debits of 1924-25 is provided for in the budget estimate for 1925-26.

	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Deposits and Advances—				
(*a*) Famine Insurance Fund ..	33,07	34,18	47,70	6,59

232. The revised estimate for the current year includes 4,40 (instead of the budget provision of 4,18) on account of interest to be received from Central Government on the balances of the Famine Insurance Fund. It also includes 43,30 (instead of the original figure of 30,00) on account of the estimated balance of the Statutory Famine Insurance Grant of 63,60 which will be transferred to the fund at the end of the current year, *viz.*, 1924-25. The next year's estimate of 6,59 is on account of interest receivable from Government of India on the increased balance of about 1,41,80 of the Fund.

		Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Deposits and Advances—					
(*b*) Appropriation for Reduction or Avoidance of Debt.	Development.	11,04	11,75	11,40	12,00
	Ordinary.	....	7,68	8,47	16,05

233. For the figures 8,47 and 16,05 see paragraphs 95 & 96 under " 21, Reduction or Avoidance or Debt ".

Loans and Advances by Provincial Government.	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
(1) Repayment of loans given for Development purposes included in Development account ..	3,12	5,23	3,34	3,50
(2) Repayment of loans given for Development purposes now excluded from Development accounts .	....	....	....	2,74
(3) Recoveries from cultivators, local bodies and others ..	.....	51,49	41,36	44,03

234. The Port Trust, Bombay, is repaying the loans granted to it out of Bombay Development loan of 1920 and out of advances borrowed from Government of India in equated instalments. The current year provides 5,23 for the purpose. But as the Trust did not take the last year's loan of 1,60 lakhs completely before 31st December 1923, it will not have to repay the full estimated instalments. This accounts for the reduction of 5,23 to 3,34 in the revised estimates. Next year the Port Trust will pay (*a*) 3,50 in repayment of the principal out of Bombay Development loan and (*b*) 2,74 in repayment of the advances from Government of India. Budget provision for (*a*) and (*b*) has been made next year separately against items (1) and (2). As regards item 3 the following statement shows the transactions of the current and ensuing years under the Provincial Advance and Loan Account. Total recoveries next year are estimated at 44,03 :—

—	Accounts, 1923-24.		Budget Estimate, 1924-25.		Revised Estimate, 1924-25.		Budget Estimate, 1925-26.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to Cultivators ..	7,00	50,46	15,90	44,79	13,89	35,51	10,09	36,82
Loans to Cultivators through Co-operative Societies and Banks..	3,50	1,50	3,50	..	3,50	22	3,50	27
Loans for the purpose of the Co-operative Societies' Act ..	11	41	42	21	42	27	1,12	21
Loans to Gujarat Talukdars ..	7	1,20	5	78	..	50	4	32
Loans to Indian States and Landholders and Notabilities ..	61	3,75	3,75	3,66	..	2,75	10	3,70
Loans to Local Bodies on account of Public Works ..	6,19	2,13	16,36	1,91	10,00	1,88	11,75	2,28
Loans to Co-operative Housing Societies ..	3,40	..	10,00	..	6,55	..	10,00	..
Other Miscellaneous Loans ..	..	20	1,50	14	7,00	23	3,50	43
Total ..	20,88	59,65	51,48	51,49	41,36	41,36	40,10	44,03

—	Accounts, 1923-1924.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Loans between Central and Provincial Governments—				
(*i*) For Development including local bodies ..	8,68,50	6,25,00	5,35,00	....
(*ii*) For Development Department	....	....	....	2,05,09
(*iii*) For local bodies for Development purposes ..	....	....	....	3,45,00
(*iv*) For other purposes ..	1,52,08	4,89,95	2,04,68	4,26,78

235. The current year's budget as sanctioned by the Legislative Council in March last provides 6,25,00 for advances to be obtained from the Government of India for Development and 4,89,95 for other purposes. The Development figures items (*i* and *ii*) are explained in the detailed memorandum of that department. Out

of the total advance of 4,89,95 originally proposed it has been decided to draw only 2,04,68. The chief decrease is in irrigation expenditure particularly expenditure on Lloyd Barrage. Next year in order to meet the cost of productive irrigation including the Lloyd Barrage Scheme and some other large Civil Works, the expenditure on which cannot conveniently be met from revenue, it is proposed to take an advance of 4,26,78 for general purposes.

The amounts of 2,04,68 and 4,26,78 are distributed under the following heads:—

	Distribution of 2,04,68	Distribution of 4,26,78
52-A, Forest Capital Outlay	2,06	40
55, Construction of Irrigation Works	1,13,99	3,74,55
56-A, Capital Outlay on Public Health	95	15,63
60, Capital Outlay on Civil Works	87,08	35,83
60-A, Other Provincial expenditure not charged to Revenue ..	60	37

These figures have been explained in the paragraphs under the respective major heads.

The figure of 3,45,00 against item (*iii*) under "Budget Estimate, 1925-26" represents provision for advances to local bodies for Development purposes. It is distributed as follows:—

Bombay Municipality	2,00,00
Bombay Improvement Trust	1,20,00
Bombay Port Trust	25,00

These advances have been compared with the current year's advances in Development Department memorandum.

Disbursements.

		Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Suspense Account ..	Development ..	25,20	....
	Ordinary ..	14,80	2

(See under Receipts.)

	Accounts.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Sinking Fund Investment Account—				
Development	10,82	11,75	11,40	12,00
Ordinary ..	....	7,68	....	5,57

236. Development figures are explained in the accompanying memorandum. As explained in paragraph 95 under "21, Reduction or Avoidance of Debt" the revised estimate for contribution towards Sinking Fund in respect of unproductive portion of advances taken from Government of India for ordinary purposes amounts to 3,66. As it is not yet invested there is no entry under the column for 1924-25.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Loans and Advances by Provincial Government—				
(1) For Development ..	5,89,00	3,55,00	3,05,00	
(2) For Development Department for Co-operative Societies ..	....	....	....	5,00
(3) For Development purposes to local bodies ..	....	....	....	3,45,00
(4) For other purposes ..	20,88	51,48	41,36	40,10

237. Items (1) and (2) are explained in the accompanying memorandum. Details of 3,45,00 against item (3), and of figures against item (4) have been given above. With effect from current year loans to Indian States are being given from Central Revenues and not from Provincial Revenues as hitherto.

—	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
Loans between Central and Provincial Governments ..	29,63	29,67	29,67	31,74

238. The annual instalment payable under Devolution Rule 23 has been fixed at 29,00. On 1st April 1925 the outstanding balance will be reduced to 1,90,40. The current and next years' figures of 29,67 and 31,74 include 67 and 2,74 for Port Trust's repayments of advances. The Port Trust figures are explained as follows. The loan of 54½ lakhs advanced to the Bombay Port Trust in 1921-22 is to be repaid in thirty equated instalments of principal and interest and it is proposed to repay the loan of 1,60 lakhs taken by the Trust during 1923-24 in thirty equated instalments. The instalments as recovered are to be transferred from Provincial to Central revenues. The current year's figure of 67 represents the instalment of loan of 54½ lakhs only while the next year's figure of 2,74 is on account of the two loans of 54½ and 160 lakhs. As already explained these transactions are now being excluded from the Development Accounts.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER THE MAJOR HEADS OF REVENUE AND EXPENDITURE RELATING TO THE BOMBAY DEVELOPMENT SCHEME.

With a view to undertaking development work in Bombay City and the areas immediately adjoining it, a Directorate of Development was established in 1920, as a Department of Government. The scope of the Directorate's work originally included *inter alia* (*a*) the carrying out of the Back Bay Reclamation Scheme and the scheme for housing the poorer classes; (*b*) the collection of information regarding, and if necessary, the organisation of the supply of building materials in Bombay City and the Bombay Suburban Division; and (*c*) all questions relating to development works and schemes, public works, supply of water and electricity and communications in the Bombay Suburban Division. The work in connection with the Back Bay Reclamation Scheme is being carried on as originally contemplated. A part of the scheme for housing industrial labour is now nearing completion and the amount proposed in next year's budget provides for the completion of 16,880 one-roomed tenements being the first part of the original programme for 50,000 tenements. Thereafter the programme will be suspended till experience is gained of the demand for the completed tenements. The collection of information regarding, and the organisation of the supply of, building materials is now restricted to the requirements of the Department only.

The Suburban schemes are being carried out with caution so as not to push suburban development too far ahead of public requirements.

The following are the main heads of revenue and expenditure :—

Budget and Revised estimates for 1924-25 and budget estimates for 1925-26 XLII and 59, Bombay Development Scheme.

(In thousands of rupees).

Revenue.

—	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
XLII, Bombay Development Scheme ..	63,39	36,42	47,88

Expenditure (Reserved).

—	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
59, Bombay Development Scheme ..	2,77,99	2,82,03	2,36,99

The following tables give a complete account of the transactions of the Development Department including those under the main heads, XLII and 59, shown above :—

Revenue.

—	Budget estimate, 1924-25.	Revised estimate, 1924-25.	Budget estimate, 1925-26.
(I) Opening balance	40,56	37,62	9,27
(II) Interest on loans granted to local bodies (XVI, Interest)	1,18,14	1,16,56	48,14

—	Budget estimate, 1924–25.	Revised estimate, 1924–25.	Budget estimate, 1925–26.
(III) Receipts under XLII-Bombay Development Scheme—			
(1) Sales of Land	27,00	7,04	9,33
(2) Sales of water	1,03	64	1,15
(3) Sales of electricity	20	4	21
(4) Rents from properties	13,16	7,20	15,44
(5) Cotton cess revenue	20,00	20,00	20,00
(6) Miscellaneous receipts	2,00	1,50	1,75
(IV) Sinking fund deposits	11,75	11,40	12,00
(V) Suspense account	....	19,18	6,02
(VI) Loans between Central and Provincial Government's (Borrowings) ..	6,25,00	5,35,00	2,05,00
(VII) Loans and advances by Provincial Government	5,23	3,34	3,50
Total ..	8,64,07	7,59,52	3,31,81

Expenditure.

—	Budget estimate, 1924–25.	Revised estimate, 1924–25.	Budget estimate, 1925–26.
(I) 19. Interest on debt	1,84,63	1,16,56	48,14
(II) 21, Sinking fund	9,39	9,39	9,39
(III) Sinking Fund Investment Account ..	11,75	11,40	12,00
(IV) 59, Bombay Development Scheme ..	2,77,99	2,82,03	2,36,99
(V) Suspense account	....	25,20	....
(VI) Loans and advances by Provincial Government	3,55,00	3,05,00	5,00
(VII) Loans between Central and Provincial Governments	67	67	....
Closing balance	24,64	9,27	20,29
Total ..	8,64,07	7,59,52	3,31,81

Explanation of figures on the revenue side.

(II) The interest receipts consist of interest receivable from the local bodies on loans granted to them and income tax on that interest. Government have now decided to exclude from future Development Department budgets all items relating to the borrowings of Local Bodies from the Government of India which are included, however, in the Civil Budget. This explains why the estimate of " Interest on loans granted to Local Bodies " in the Development Department budget estimate of 1925-26 is 48,14 only which is the interest payable on advances received by them from the Bombay Development loan of 1920.

(III) The amount shown against sales of land is explained in Appendix A hereto.

The estimate of Rs. 15·44 lakhs for 1925-26 for rents from properties comprises Rs. 15·29 lakhs for rents of Directorate chawls and Rs. 15,00 miscellaneous rents.

The receipts from cotton cess are the amounts estimated to be realised under Act XX of 1920.

(IV) The difference between Rs. 12 lakhs shown against Sinking Fund Deposits, and Rs. 9·39 lakhs shown on the expenditure side against " 21-Sinking Fund " represents the estimate of receipts from interest on investments already made, and likely to be made this and next year.

(V) See the Explanation given in paragraph 231 under Head "Debts and Deposits".

(VI) This has hitherto comprised the loans to be borrowed from the Government of India for local bodies as well as for development purposes. The next year's estimate of Rs. 205 lakhs consists of only two items, *viz.*, Rs. 200 lakhs for Development Department and Rs. 5 lakhs for proposed loans to Co-operative Societies and to the public in order to assist purchasers of plots to build houses. The figures of borrowings of the local bodies are excluded from next year's estimate owing to the decision of Government mentioned under (II) above.

(VII) This represents anticipated repayments of loans by local bodies. The next year's estimate of Rs. 3,50,000 represents repayments by the Port Trust of part of the loans granted to that Body out of the Bombay Development loan of 1920. The repayments of the loans granted from the Government of India advances have been excluded from next year's budget in view of the decision of Government mentioned under (II) above.

Explanation of figures on the Expenditure side.

(I) The revised estimate for 1924-25 under this head includes interest payable to the public on the loans advanced to the local bodies out of the Bombay Development loan of 1920, and the Government of India advances. Interest payable on the borrowings of the Development Department has been included in the estimate for 59, Bombay Development Scheme (see IV below). The budget estimate for 1925-26 under this head includes only the interest payable by the local bodies on the advances made to them out of the Bombay Development loan of 1920. The interest payable on the borrowings of the Development Department has been included in the estimates for 59, Bombay Development Scheme, as mentioned in IV below. Interest on loans made to the Local Bodies from the Government of India advances has been excluded in view of the decision mentioned in the remarks on revenue head (II) above.

(II) This represents 1 per cent. of the total realisation of the development loan of 1920 set apart as sinking fund under the terms of the prospectus of that loan. As advances from the Government of India will be repaid as development surpluses fall in, no sinking fund is provided in regard to these borrowings.

(III) This represents the investments made, and to be made, out of the amount set apart as sinking fund and the interest accrued thereon.

(IV) "59-Bombay Development Scheme", includes salaries of officers and establishments, work charges (including cost of land) and other miscellaneous expenditure of the Department as set forth in detail in the appendices B, C, D, E, F and G hereto. The revised estimates for 1924-25 and budget estimates for 1925-26 also include Rs. 63·27 lakhs and Rs. 77·14 lakhs respectively, on account of interest payable by the Development Department.

(V) In view of the decision of Government to exclude the borrowings of the local bodies from this budget the next year's estimate under this head includes only the loan proposed to be made to Co-operative Housing Societies. The details of the revised estimate for 1924-25 are shown below, together with, for purposes of comparison, the estimates for 1925-26 of which the first three items now appear only in the Civil Budget.

	Revised estimate, 1924-25.	Budget estimate, 1925-26.
	(Thousands of rupees.)	
Loans to local bodies —		
(*i*) Bombay Improvement Trust	1,00,00	1,20,00
(*ii*) Bombay Port Trust	50,00	25,00
(*iii*) Bombay Municipality	1,50,00	2,00,00
(*iv*) Loans to Co-operative Societies and to the public	5,00	5,00
Total ..	3,05,00	3,50,00

(VII) The figure for 1924-25 represents the repayment by the Bombay Port Trust of the annual instalment of the loan granted out of the Government of India advances which are to be passed on to that Government as they are received from the Port Trust.

The corresponding figure for 1925-26 (*viz.*, Rs. 2,74,000) is omitted owing to the decision of Government mentioned under (VI) above.

NOTE ON BUDGET FIGURES AFFECTING THE BOMBAY DEVELOPMENT SCHEME REVISED ESTIMATES FOR 1924-25.

Income.

(Figures in thousands of rupees.)

	Budget, 1924-25.	Revised, 1925-26.
Opening balance	40,56	37,62

The revised is a little worse than the opening balance originally estimated.

Receipts under XLII.

	Budget, 1924-25.	Revised, 1925-26.
Receipts from sales of land	27,00	7.04
All other receipts	36,39	29,38
Total ..	63,39	36,42

From the actual receipts during the first six months of the current year it appears that the estimates of receipts from sales of land framed last year will not be realised and the estimates for this item are therefore reduced in the revised. This is due to the slump in the land market and the continued general depressed trade conditions. The reduction in all other receipts is mainly due to less realisations from rents of chawls owing to a higher percentage of vacancies and bad debts than was anticipated when the budget estimates were framed last year.

	Budget, 1924-25.	Revised, 1925-26.
Loans between Central and Provincial Governments	6,25,00	5,35,00

When the budget estimates were framed the Bombay Municipality intended to draw Rs. 2,00 lakhs during the current year, but it now intends to postpone drawing Rs. 50 lakhs out of the current year's sanctioned loan of 2,00 lakhs till the beginning of the year 1925-26. The Development Department's original estimate of borrowings was Rs. 2,70 lakhs, but owing to the reduction in the programme of works in development schemes in Salsette and consequential retrenchments, the estimate of borrowings has been reduced to Rs. 2,30 lakhs.

Expenditure.

	Budget, 1924-25.	Revised, 1925-26.
Interest payable under 19-Interest	1,84,63	1,16,56
Sinking Fund Deposits	11,75	11,40

The revised against 19-Interest is calculated in accordance with the latest information available as regards dates and amounts of instalments drawn from the Government of India advance, and the rate of interest to be charged by the Government of India. It includes only the interest payable by the local bodies on their borrowings. Interest on the borrowings of the Development Department has been included in the estimate for 59, Bombay Development Scheme.

	Budget, 1924-25.	Revised, 1924-25.
59, Bombay Development Scheme	2,77,99	2,82,03

The revised estimate of 2,82,03 includes 2,18,76 for works and salaries and allowances and 63,27 for interest charges.

In accordance with the general policy of Government not to push suburban development unduly ahead of the demand for land for building purposes, and

as the land market continues slack, the programme of works in suburban schemes has been curtailed. Consequent on this curtailment of works, the staff has been, and will continue to be, retrenched wherever possible. As a result, a reduction of Rs. 59·23 lakhs has been made in the revised estimate of expenditure during the current year on works and salaries and allowances of the staff. This reduction of Rs. 59·23 lakhs in expenditure compares with the reduction of Rs. 26·97 lakhs in receipts under XLII-Bombay Development Scheme.

	Budget.	Revised.
Loans and advances by Provincial Government ..	3,55,00	3,05,00

The reduction by Rs. 50 lakhs in the revised is due to the reduced programme of borrowings of the Bombay Municipality during the current year owing to the carry over next year as stated under the head " Income " above.

Estimates for 1925-26.

(Revenue.)

	Revised, 1924-25.	Budget, 1925-26.
Interest under XVI—Interest	1,16,56	48,14

The figure for 1925-26 no longer includes, for the reason already explained, interest payable by the local bodies on loans granted from the Government of India advances.

Receipts under XLII, Bombay Development Scheme.

	Revised, 1924-25.	Budget, 1925-26.
Cotton cess	20,00	20,00
Rents from properties	7,20	15,44
Sales of land	7,04	9,33
Sales of water	64	1,15
Sales of electricity	4	21
Miscellaneous Receipts	1,50	1,75
Total ..	36,42	47,88

Details of estimated receipts from sales of land for the current (revised) and next years are given in Appendix A hereto.

	Revised, 1924-25.	Budget, 1925-26.
Loans between Central and Provincial Governments ..	5,35,00	2,05,00

The estimate of 2,05 lakhs for the next year includes proposed borrowings of Rs. 2,00 lakhs for the Development Department from the Government of India advance, and Rs. 5 lakhs for loans to Co-operative Housing Societies and to the public to enable them to build cottages on the residential schemes of the Development Directorate.

Expenditure.

	Revised, 1924-25.	Budget, 1925-26.
19-Interest	1,16,56	48,14

The estimate of 48·14 lakhs for 1925-26 includes only provision for the payment of interest by the local bodies on the advances made to them from the Bombay Development loan. Interest on the borrowings of the Development Department is included in the estimate for 59, Bombay Development Scheme. Interest on the Government of India advances payable by the local bodies has for reasons already explained been excluded from the Development Department budget but is included in the Civil Estimates.

	Revised, 1924-25.	Budget, 1925-26.
Expenditure under " 59, Bombay Development Scheme "	2,82,03*	2,36,99†

*2,18,76 for works, etc.
63,27 for interest charges.

†1,59,85 for works, etc.
77,14 for interest charges.

Details of the proposed expenditure under this head are given in Appendices B to G hereto. These do not contain any new items.

	Revised, 1924-25.	Budget, 1925-26.
Loans and advances by Provincial Government	3,05,00	5,00

The provision of 5 lakhs in next year's budget estimates is for loans to Co-operative Housing Societies and to the public in order to assist the purchasers of plots to build houses. As already explained the following loans which appear in the next year's Civil Budget Estimates are now omitted from the Development Department budget.

	Rs.
Bombay Port Trust	25 lakhs.
Bombay Improvement Trust	1,20 ,,
Bombay Municipality	2,00 ,,
Total ..	3,45 lakhs.

Summary of Development Budget.

1924-25 (Revised Budget).

Receipts.	Thousands of Rupees.	Expenditure.	Thousands of Rupees.
Opening balance ..	37,62	Loans to local bodies—	
Borrowing ..	5,35,00	City Improvement Trust .. 1,00	
XVI–Interest ..	1,16,56	Bombay Port Trust... 50	3,00,00
XLII–Bombay Development Scheme ..	36,42	Bombay Municipality .. 150	
Sinking Fund Deposits ..	11,40	Loans to Co-operative Societies.	5,00
Suspense Account ..	19,18	19–Interest ..	1,16,56
Loans and Advances by Provincial Government ..	3,34	21–Sinking Fund ..	9,39
		Sinking Fund Deposits ..	11,40
		Suspense Account ..	25,20
		59—Bombay Development Scheme ..	2,82,03
		Loans between Central and Provincial Government ..	67
		Closing balance ..	9,27
	7,59,52		7,59,52

1925–26 (Budget Estimates).

Receipts.	Thousands of Rupees.	Expenditure.	Thousands of Rupees.
Opening balance ..	9,27	Loans to Co-operative Societies.	5,00
Borrowings ..	2,05,00	19–Interest ..	48,14
XLII–Bombay Development Scheme ..	47,88	21–Sinking Fund ..	9,39
XVI–Interest ...	48,14	Sinking Fund Deposits ..	12,00
Sinking Fund Deposits ..	12,00	59–Bombay Development Scheme ..	2,36,99
Suspense Account ..	6,02	Closing balance ..	20,29
Loans and Advances by Provincial Government ..	3,50		
	3,31,81		3,31,81

Note.—For convenience of comparison the following statement gives the budget estimates for 1925-26 prepared on the same lines as previous budgets, that is including all items relating to the borrowings of local bodies and showing under 59—Bombay Development Scheme only the estimate of expenditure on works, salaries, etc. :—

Receipts.	Thousands of Rupees.	Expenditure.	Thousands of Rupees.
Opening balance ..	9,27	Loans to local bodies—	
Borrowings ..	5,50,00	Bombay Municipality. 2,00 Bombay Port Trust .. 25 City Improvement Trust. 1,20	3,45,00
XVI—Interest ..	1,38,98	Loans to Co-operative Societies	5,00
XLII—Bombay Development Scheme ..	47,88	19—Interest	2,16,12
Sinking Fund Deposits ..	12,00	21—Sinking Fund	9,39
Suspense Account ..	6,02	Sinking Fund Deposits ..	12,00
Loans and Advances by Provincial Government ..	6,24	59—Bombay Development Scheme.	1,59,85
		Loans between Central and Provincial Government ..	2,74
		Closing balance ..	20,29
	7,70,39		7,70,39

59, Bombay Development Scheme.

Summary of Budget for 1925-26 under heads A and C.

(In thousands of Rupees.)

A—Works and Acquisitions.			Total.
B—1, Back Bay Reclamation	.. Works ..	56,40	
	Repairs and Maintenance ..	2,28	
	Land ..	75	58,67
	Less credit of 7½ per cent. from B-4, East Colaba ..	—76	
B—4, East Colaba	.. Works ..	10,16½	
	Plus credit to be given to B—1, for use of tools and plant ..	76	10,92½
B—5, Housing (Worli)	.. Works (including tools and plants).	26,83	26,83
B—11, Housing (Sewri)	.. Works ..	7,56½	7,56½
Reserve for unforeseen works in Housing and Materials Division	.. Works ..	3,00	3,00
B—2, B—3, B—5 and B—11, Bombay Housing Schemes	.. Repairs and maintenance ..	6,83	6,83
B—7, Hornby Road	.. Works ..	23	
	Repairs and maintenance ..	½	23½
S—1, Kurla-Kirol	.. Repairs and maintenance ..	1½	
	Land ..	20	21½
S—2, Trombay, North-East	.. Works ..	21	
	Repairs and maintenance ..	13	34
S—3, Trombay, North-West	.. Works ..	5	
	Repairs and maintenance ..	17½	
	Land ..	1,50	1,72½
S—6, Danda	.. Works ..	12	
	Repairs and maintenance ..	1	13
S—7, Khar	.. Works ..	38	
	Repairs and maintenance ..	6	
	Land ..	1,00	1,44
S—12, Suburban Trunk Roads	.. Works ..	70	
	Repairs and maintenance ..	11	
	Land ..	75	1,56
S—13, South Salsette, Drainage	.. Works ..	5	5
S—15, Ambernath Development Scheme	Works ..	3,00	
	Repairs and maintenance ..	27	
	Land ..	10	3,37

S—16, Shahar	Land	1,00	1,00
S—17, Central Salsette Railway	Works	2,41	4,24
	Repairs and maintenance	83	
	Land	1,00	
S—18, Kirol, North	Works	1	2
	Repairs and maintenance	1	
S—19, Salsette Water Supply	Works	1,97	2,71
	Repairs and maintenance	74	
S—21, Ambernath Water Supply	Works	1,50	1,95½
	Repairs and maintenance	45½	
S—22, Kurla Trombay Railway	Works	20	22
	Repairs and maintenance	2	
S—23, Ambernath Electric Supply	Works	28½	48
	Repairs and maintenance	19½	
G—1, Quarters and Offices in Bombay	Repairs and maintenance	26	29
Quarters and Offices in Salsette	Repairs and maintenance	3	
G—2, Miscellaneous—			
(*a*) Salsette	Works	3,50	3,77½
	Repairs and maintenance	27½	
(*c*) Reserve with the Director of Development		1,50	1,50
C—Tools and Plant—			
(*a*) Bombay		11	71½
(*b*) Salsette		44	
(*c*) Mechanical and Materials Districts		16	
(*d*) Bombay Suburban Survey		½	
	Total		1,39,78½

English expenditure included in above.

Rs. 10 = £1 English Expenditure. Loss on exchange 3½ = £1.

Under A—

B—1. English expenditure		£4,150 =	Rs. 41,500
	Loss on exchange	„	13,833

APPENDIX A.

Details, XLII (Receipts), Bombay Development Scheme.

	Revised, 1924-25. Rs.	Budget, 1925-26. Rs.
(1) *Sales of Land*—		
B-3 Housing DeLisle Road	8,000	Nil.
B-6 Clare Road	2,00,000	2,00,000
B-9 Dadar Distillery	90,000	90,000
S-3 Trombay North-West	1,00,000	2,00,000
S-6 Danda	70,343	1,25,000
S-7 Khar Model Suburb	83,412	1,29,635
S-8 Chapel Road	76,222	98,103
S-15 Ambernath Development Scheme	32,000	40,000
S-12 Wadala North	43,900	50,000
	7,03,877 or 7,04,000	9,32,738 or 9,33,000
(2) Sales of water	64,000	1,15,000
(3) Sales of electricity	4,000	21,000
(4) Rents from properties	7,20,000	15,44,000
(5) Cotton cess	20,00,000	20,00,000
(6) Miscellaneous	1,50,000	1,75,000
	36,42,000	47,88,000

APPENDIX B.

59, Bombay Development Scheme.

Abstract Budget Estimate.

59, Bombay Development Scheme, Reserved.	Budget Estimate, 1925-26.	Revised Estimate, 1924-25.	Budget Estimate, 1924-25.	Actuals, 1923-24.
	Rs.	Rs.	Rs.	Rs.
A—Works and Acquisitions—				
(*a*) (*i*) Bombay City Schemes—				
Works .. In progress	94,19,478	1,46,57,086	1,29,19,654	
Works .. Not commenced ..	9,99,572		18,25,443	
(*ii*) Bombay City Schemes—Acquisitions ..	75,000	1,77,720	4,00,000	
(*iii*) Bombay City Schemes—Repairs and Maintenance ..	9,11,560*	3,17,392	4,79,100	
(*b*) (*i*) Suburban Schemes—				
Works .. In progress ..	8,70,300	21,93,769	21,79,175	
Works .. Not commenced ..	2,18,000		17,59,767	
(*ii*) Suburban Schemes—Acquisitions ..	5,55,000	13,55,925	19,54,000	
(*iii*) Suburban Schemes—Repairs and Maintenance ..	3,01,582	2,53,100	2,53,100	
(*c*) (*i*) General—				2,47,70,304 Lump Sum.
Works .. In progress ..	*Nil*	3,84,612	15,000	
Works .. Not commenced ..	5,00,000†		6,32,000	
(*ii*) General—Repairs and Maintenance	56,600	62,775	62,775	
(*iii*) General—Acquisitions ..	*Nil*		18,15,000	
B—Establishment and Contingencies ..	20,07,000	23,60,000	33,60,000‡	
C—Tools and Plant for Development Divisions—				
(*a*) Reclamation ..	*Nil*		30,000	
(*b*) No. 1 Housing and Materials Division ..	27,000	46,000	26,000	
			30,000	
(*c*) No. 2 Suburban Division ..	44,000	66,600	50,600	
			16,000	
(*d*) Bombay Suburban Survey ..	200	600	600	
D—Grants and Advances to local authorities	100	100	100	
E—Suspense	*Nil*		*Nil*	
	1,59,85,392	2,18,75,679	2,78,08,314	2,47,70,304
Rounding ..	—392	....	—314	....
Total ..		2,18,75,679	2,78,08,000	2,47,70,304
			—9,000	
Interest ..	77,14,000	63,27,000	Due to change in the rate of exchange.	
Net Total ..	2,36,99,000	2,82,03,000	2,77,99,000	
Voted ..	1,57,91,056		2,74,69,626	
Non-Voted ..	79,07,944		3,29,688	

* Includes provision for sanitary stores, rents, rates and taxes, and supervision and management charges of Directorate chawls.

† This includes a sum of Rs. 3,50,000 for grants for town planning works as shown in Appendix D under the sub-head G-2 (Miscellaneous) (*a*). Out of these grants, Rs. 1,15,972 represents recoverable charges in respect of town planning schemes being prepared for Notified Area Committees by the special establishment under the Land Manager, Development Directorate, and in respect of establishment under the Superintending Engineer, No. 2 Suburban Division, employed in town planning scheme works, and corresponding amount has been deducted from the proposed expenditure on establishment detailed under head "B".

‡ Included provision for sanitary stores and rents, rates and taxes of Directorate chawls as well as for the commission to Messrs. Meik and Buchanan, Engineers for the Back Bay Reclamation Scheme. In the budget estimates for 1925-26, the charges incidental to the Directorate chawls have been shown under "A-Works and Acquisitions-Part II-Repairs and Maintenance."

APPENDIX C.

ABSTRACT OF CHARGES TO BE INCURRED BY THE DEVELOPMENT DEPARTMENT IN ENGLAND AND IN INDIA DURING THE YEAR 1925-26.

	A—Works and Acquisitions.	B—Establishment.	C—Tools and Plants.	D—Grants and advances to local authorities.	Interest.
	Rs.	Rs.	Rs.	Rs.	Rs.
In England ..	41,500	81,970	*Nil.*	*Nil.*	*Nil.*
In India ..	1,38,65,592	19,25,030	71,200	100	77,14,000

		Rs.
Total expenditure in England	..	1,23,470
Total expenditure in India	..	2,35,75,922
Grand Total	..	2,36,99,392
or in round figures	..	2,36,99,000*

* Includes Rs. 13,833 for loss on exchange in connection with purchase of stores in England. The whole of the provision for leave allowances is shown as English expenditure.

APPENDIX D

APPENDIX

59—BOMBAY

MINOR HEAD—A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Acquisition.
1	2	3	4	5
				(Project estimate sanctioned in G. R. No. S. C.—1856, dated the 5th October 1922, Rs. 7,02,43,321.)
Bombay Schemes.				*Item I in Project Estimate.*
B—1, Back Bay Reclamation Scheme.	Back Bay Reclamation Scheme.	Bombay ...	1	Gantry ... ...
				Item II in Project Estimate.
			2	Sea wall on rubble mound ...
				Item III in Project Estimate.
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate.
			4	Cross walls ... ...
				Item V-a in Project Estimate.
			5	Kandivli quarry acquisition ...
				Item V-b in Project Estimate.
			6	Kandivli opening out quarry ...
				Item V-c in Project Estimate.
			7	Kandivli machinery and buildings.
				Item VI-a in Project Estimate.
			8	Marine Lines capital cost of preparation of site.
				Item VI-b in Project Estimate.
			9	Marine Lines machinery and buildings.
				Item VII-a in Project Estimate.
			10	Colaba preparation of site ...
				Item VII-b in Project Estimate.
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate.
			12	Marine Lines-Colaba Railway ...
				Item IX in Project Estimate.
			13	Transport and rolling stock ...
				Item X in Project Estimate.
			14	Dredging plant ... ...
				Item XI in Project Estimate.
			15	Shore pipes, fitting and laying ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1925-26.

Amount of sanctioned Estimate.	Outlay. Actual to end of 1923-24.	Outlay. Probable during 1924-25 (Revised Estimate).	Grant, 1925-26. Works in Progress.	Grant, 1925-26. Works not commenced and acquisition.	Grant, 1925-26. Total.	Item No.	Remarks and References.
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
13,68 481	9,83,849	2,23,115	2,43,620	...	2,43,620	1	
78,14,526	38,91,477	17,18,703	14,59,700	...	14,59,700	2	
10,02,432	7,62,007	...	...	...	...	3	
19,40,400	1,14,663	2,92,160	...	...	...	4	
1,50,000	4,03,891	1,77,720	...	75,000	*75,000	5	*The revised estimate of the cost of acquisition has been sanctioned in Government Resolution No. S.A.—1078, dated the 12th July 1923, at Rs. 4,20,000.
18,26,309	7,22,332	...	...	...	...	6	
27,59,498	26,91,465	45,077	...	...	...	7	
9,04,290	10,43,297	...	...	...	...	8	
14,98,879	14,21,757	28,250	...	...	...	9	
1,75,174	3,13,237	31,590	...	...	...	10	
9,08,313	7,74,442	23,091	...	...	...	11	
7,72,534	6,81,647	...	...	...	...	12	
24,05,448	22,73,376	...	...	...	...	13	
1,34,04,860†	1,35,44,371	9,54,095	9,94,664	...	(a)9,94,664	14	(a) Includes Rs. 41,500 for English expenditure and Rs. 9,53,164 for Indian Expenditure. †Revised estimate amounting to Rs. 1,62,47,737 has been prepared and is under consideration.
3,89,249	70,945	36,965	...	...	...	15	
...	...	...	...	...	...	...	

APPENDIX

59.—BOMBAY

MINOR HEAD—A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
B—1, Back Bay Reclamation Scheme.	Back Bay Reclamation Scheme.	Bombay ...		*Item XII in Project Estimate.*
			16	Dredging and filling ... ...
				Item XIII in Project Estimate.
			17	Murum topping ... ...
				Item XIV in Project Estimate.
			18	Equipment of area with roads and lighting.
				Item XV in Project Estimate.
			19	Equipment of area with drains ...
				Item XVI in Project Estimate.
			20	Equipment of area with S.W. drains.
				Item XVII in Project Estimate.
			21	Establishment ... ...
				Item XVIII in Project Estimate.
			22	Consultant's fees ... ...
				Item XIX in Project Estimate.
			23	Unforeseen ... ...
				(Project Estimate sanctioned in G. R. No. S.B.—1292, dated the 22nd June 1922 Rs. 82,69,000.)
B—4, East Colaba Reclamation.	Colaba Section ...	Colaba ...	24	Tipped Rubble and stone blocks ...
			25	Railway Connection ... ...
			26	Concrete Pier ... ...
			27	Credit of 7½ per cent. to be given to B—1, Back Bay Reclamation on account of tools and plant.
			28	Consultant's fees ... ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1925-1926.

Amount of sanctioned Estimate.	Outlay.		Grant, 1925-26.			Item No.	Remarks and References.
	Actual to end of 1923-24.	Probable during 1924-25 (Revised Estimate).	Works in Progress.	Works not commenced and acquisition.	Total.		
6	7	8	9	10	11	12	13
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	...	
62,03,125	3,74,159	18,45,387	16,00,000	...	16,00,000	16	
31,36,712	...	...	...	...	...	17	
1,19,95,762	...	...	...	...	...	18	
27,66,750	...	...	...	...	...	19	
64,28,100	12,52,205	13,57,107	10,91,850	...	10,91,850	20	
52,98,600	21,42,910	...	...	...	...	21	The provisions for this item for the current and next years are shown under head "B—Establishments", Appendix F below.
13,68,388	3,40,752	1,52,600	1,35,518	...	1,35,518	22	
10,00,000	85,940	...	—76,243	1,15,000	1,15,000 (a)—76,243	23	Gross provision for B.—1 = Rs. 57,15,352. (a) Deduct a credit of Rs. 76,243 from B.—4 roughly equal to 7½ per cent. of estimated budget provision for B.—4 on account of plant used. Net provision for B.—1 Rs. 56,39,109.
9,43,609	*4,58,878	35,000	8,02,000	...	8,02,000	24	
2,04,297		2,04,054	...	...	...	25	*Includes Rs. 4,09,201 for land acquisition.
1,71,443		...	...	2,04,507	2,04,507	26	
5,70,602		17,929	76,243	...	76,243	27	
...		...	...	10,065	10,065	28	B.—4 Total Rs. 10,92,815.
...	...	...	...	...	...	...	

APPENDIX

59.—BOMBAY

MINOR HEAD—A.—WORKS

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and acquisitions

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Acquisition.
1	2	3	4	5
				Brought over ...
Bombay Schemes—concld.				*Project estimate amounting to Rs. 2,41,21,000 sanctioned in G. R. No. S.B.—1319, dated the 26th June 1922.*
B.—5, Housing (Worli) Works.	Bombay Housing District and Bombay Housing Sanitary District.	Worli ...	29	Constructing chawls of 80 tenements each with sanitary fittings, etc., complete.
				Project estimate amounting to Rs. 23,16,480 sanctioned in G. R. No. S.B.—255, dated the 9th February 1924.
B.—11, Housing (Sewri) Works	Do. ...	Sewri ...	30	Constructing 16 reinforced concrete cement chawls of 80 tenements each with sanitary fittings, etc., complete.
B.—5 and B.—11, Housing (Worli and Sewri) Works.	Do. ...	Worli and Sewri.	31	Unforeseen works in No. 1 Housing and Materials Division.
B.—7, Hornby Road ...	Bombay Housing Sanitary District.	Hornby Road ...	32	Constructing two 40' roads on Government land in the Indo-British Institute site at Hornby Road.
Suburban Schemes. Suburban Scheme No. 1, Kurla-Kirol.	Kurla-Kirol Industrial Area.	Kurla ...	33	Land Acquisition ... ...
				Preliminary Project estimate (Rs. 14,18,000) sanctioned in G. R. No. S.C.—1603, dated the 18th August 1922.*
Suburban Scheme No. 2, Trombay North-East.	Kurla Trombay District.	Mankhurd ...	34	Works ... ...
				Preliminary Project estimate (Rs. 23,15,000) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922.*
Suburban Scheme No. 3, Trombay North-West.	Do. ...	Chembur ...	35	Works and Acquisitions ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

AND ACQUISITIONS.

OF BOMBAY.

I.

in the Development Department for the year 1925-26.

Amount of sanctioned Estimate.	Outlay.		Grant, 1925-26.			Item No.	Remarks and References.
	Actual to end of 1923-24.	Probable during 1924-25 (Revised Estimate).	Works in Progress.	Works not commenced and acquisition.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	...		
2,41,21,000	1,08,22,912	44,36,950	24,71,626	2,11,000	26,82,626	29	*A revised project estimate for the scheme amounting to Rs. 1,90,58,311 is under consideration.
†23,16,480	1,16,593	10,20,000	6,20,500	1,36,000	7,56,500	30	†A revised project estimate for the scheme amounting to Rs. 24,41,910 is under consideration.
...	...	...	...	3,00,000	3,00,000	31	
‡33,164	...	...	...	23,000	23,000	32	‡Estimate is under consideration.
8,97,000	7,67,207	1,44,500	...	20,000	20,000	33	Estimate for land acquisition amounting to Rs. 8,97,000 sanctioned in Government Resolution No. S.A.—422, dated the 31st January 1921.
14,18,000	4,69,506	1,04,563	...	21,000	21,000	34	**This estimate is for the acquisition and development of 500 acres only out of the total area of 1925, ultimately acres to be developed and includes Rs. 6,50,000 for acquisition.
28,15,000	10,64,802	2,48,800	5,000	††1,50,000	1,55,000	35	†† Land Acquisition.
...	...	...	...	...	...		

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Suburban Schemes—contd.				Brought over ...
				Preliminary project estimate (Rs. 3,23,350) sanctioned in G. R. No. S.A.—1299, dated the 4th September 1923.
Suburban Scheme No. 6, Danda.	Andheri District ...	Danda ...	36	Works ... ...
				Preliminary project estimate (Rs. 23,71,475) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922.
Suburban Scheme No. 7, Khar Model Suburb.	Do. ...	Khar ...	37	Works and Acquisitions ...
				Project estimates (Rs. 13,46,565 and Rs. 5,29,437) sanctioned in G. Rs. Nos. S.B.—1918, dated the 17th October 1922 and No. S.B.—1551, dated the 17th August 1922.
Suburban Scheme No. 12, Suburban Trunk Roads.	Do. ...	Bandra, Andheri and Malad.	38	Works and Acquisitions ...
				Preliminary project estimate (Rs. 30,00,000) sanctioned in G. R. No. S.C.—1589, dated the 17th August 1922.
Suburban Scheme No. 13, South Salsette Main Drainage.	Suburban Sanitary District.	Andheri ...	39	Works ... ...
				Preliminary project estimate (Rs. 38,50,000) sanctioned in G. R. No. S.C.—1631, dated the 12th November 1923.
Suburban Scheme No. 15, Ambernath Development.	Ambernath ...	Ambernath ...	40	Works and Acquisitions ...
				Preliminary project estimate (Rs. 68,15,000) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922.
Suburban Scheme No. 16, Shahar.	.....	Andheri ...	41	Land Acquisition ...
				Project estimate (Rs. 55,58,542) sanctioned in G. R. No. S.B.—1280, dated the 20th June 1922. Estimate (Rs. 13,00,000) sanctioned in G. R. No. S.A.—926, dated 15th June 1923 for Land Acquisition.
Suburban Scheme No. 17, Central Salsette Railway.	Central Salsette Railway.	Kurla ...	42	Works and Acquisitions ...
				Carried over ...

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1925-26.

Amount of sanctioned Estimate.	Outlay.		Grant, 1925-26.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1923-24.	Probable during 1924-25 (Revised Estimate).	Works in Progress.	Works not commenced and acquisition.	Total.		
6	7	8	9	10	11	12	
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...		
3,23,350	39	1,40,000	12,000	...	12,000	36	
23,71,475	17,05,497	2,69,000	38,000	*1,00,000	1,38,000	37	*Land Acquisition.
18,76,002	10,58,764	2,50,100	70,000	†75,000	1,45,000	38	†Land Acquisition.
30,00,000	37,668	23,500	5,000	...	5,000	39	
38,50,000	9,98,039	1,19,144	3,00,000	‡10,000	3,10,000	40	‡Land Acquisition.
68,15,000	97,022	10,000	...	§1,00,000	1,00,000	41	§Land Acquisition.
68,58,542	42,78,482	9,58,640	2,41,000	**1,00,000	3,41,000	42	** Land Acquisitio
...	...	...	...	...	...		

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
				Brought over ...
Suburban Schemes—concld.				
				Preliminary project estimate (Rs. 4,62,280) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922.
Suburban Scheme No. 18, Kirol North.	Kurla-Trombay ...	Kirol ...	43	Works ...
				Preliminary project estimate (Rs. 25,00,000) sanctioned in G. R. No. S.C.—1589, dated the 17th August 1922.
Suburban Scheme No. 19, Salsette Water Supply.	Suburban Sanitary District.	Vile-Parle, Andheri and Trombay.	44	Works ...
				Preliminary project estimate (Rs. 53,50,000) sanctioned in G. R. No. S.C.—1631, dated 12th November 1923.
Suburban Scheme No. 21, Ambernath Water Supply Scheme.	Ambernath Water Supply Scheme.	Badlapur ...	45	Works ...
				Project estimates (Rs. 13,23,792) sanctioned in G. R. No. S.B.—1614, dated the 21st August 1922.
Suburban Scheme No. 22, Kurla-Trombay Railway.	Kurla Trombay Railway.	Kurla-Trombay...	46	Works ...
				Project estimate (Rs. 6,30,473) sanctioned in G. R. No. S.B.—1595, dated the 30th October 1923.
				Supplementary estimate of (Rs. 1,48,000) sanctioned in G. R. No. S.B.—1674, dated 17th November 1924.
Suburban Scheme No. 23, Ambernath Electric Supply Scheme.	Ambernath Electric Supply.	Ambernath ...	47	Works ...
				Carried over ...

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1925-26.

Amount of sanctioned Estimate.	Outlay.		Grant in 1925-26.			Item No.	Remarks and References.
	Actual to end of 1923-24.	Probable during 1924-25 (Revised Estimate).	Works in Progress.	Works not commenced and acquisition.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	...		
4,62,280	33,896	14,730	900	...	900	43	
25,00,000	6,79,007	2,41,100	...	1,97,000	1,97,000	44	
53,50,000	27,05,529	3,68,602	1,50,000	...	1,50,000	45	
13,23,792	2,08,278	67,690	20,000	...	20,000	46	
7,78,473	2,06,072	5,48,000	28,400	...	28,400	47	
...	...	...	...	...	...		

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.	
1	2	3	4	5	
General.				Brought forward ...	
				Grant for Town Planning Works :—	
					Rs.
G.—2, Miscellaneous, (a) Salsette.	Andheri and Kurla-Trombay Districts.	.....	48	Santa Cruz No. III ...	40,000
				,, ,, IV ...	20,000
				Vile-Parle No. II ...	1,20,000
				,, ,, III ...	47,000
				,, ,, IV ...	10,500
				Ghatkoper ,, II ...	8,500
				Bandra ,, IV ...	29,000
				Government's share of the cost of sea wall at Juhu.	75,000
					3,50,000
(6) Reserve with the Director.	.....	.....	49	Reserve with the Director of Development for petty works.	
				Grand Total ...	

*Includes Rs. 6,30,000

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1925-26.

Amount of sanctioned Estimate.	Outlay.		Grant, 1925-26.			Item No.	Remarks and References.
	Actual to end of 1923-24.	Probable during 1924-25 (Revised Estimate.)	Works in progress.	Works not commenced and acquisition.	Total.		
6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	...		
...	...	1,30,000	...	3,50,000	3,50,000	48	
...	...	1,50,000	...	1,50,000	1,50,000	49	
...	...	...	1,02,89,778	*23,47,572	1,26,37,350		

*for Land Acquisition.

APPENDIX E.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME".

MINOR HEAD "A—WORKS AND ACQUISITIONS".

Part II.

Details of the Budget Estimate for Repairs and Maintenance for 1925-26.

Sub-division of expenditure.	Revised Estimates for 1924-25.	Budget Estimates for 1925-26.	
		Amount.	Total.
	Rs.	Rs.	Rs.
Bombay Schemes.			
1. B.-1, Back Bay Reclamation ...	2,20,192	2,28,260	Total Bombay Schemes:— 9,11,560
2. B.-2, Housing (Naigaum) ...	96,900	6,83,100	
B.-3, Housing (DeLisle Road) ...			
B.-5, Housing (Worli) ...			
B.-11, Housing (Sewri) ...			
3. B.-7, Hornby Road ...	200	200	
4. B.-9, Dadar Distillery ...	100	...	
Suburban Schemes.			
5. S.S.-1, Kurla-Kirol ...	600	1,300	Total Suburban Schemes:— 3,01,582
6. S.S.-2, Trombay North-East ...	10,000	13,200	
7. S.S.-3, Trombay North-West ...	16,000	17,500	
8. S.S.-5, Malavni ...	5,000	...	
9. S.S.-6, Danda ...	...	1,000	
10. S.S.-7, Khar Model Suburb ...	2,000	6,000	
11. S.S.-8, Chapel Road ...	1,000	...	
12. S.S.-12, Suburban Trunk Roads ...	2,000	11,200	
13. S.S.-15, Ambernath Development Scheme.	15,500	26,781	
14. S S.-17, Central Salsette Railway ...	3,500	82,935	
15. S.S.-18, Kirol-North ...	1,000	1,000	
16. S.S.-19, Salsette Water Supply ...	71,500	74,000	
17. S.S.-21, Ambernath Water Supply ...	51,500	45,366	
18. S.S.-22, Kurla-Trombay Railway ...	1,000	2,000	
19. S.S.-23, Ambernath Electric Supply...	72,500	19,300	
General.			
20. G.-1,(*a*) Quarters and Offices in Bombay (No. 1—Housing and Materials Division).	17,275	26,000	Total (Miscellaneous)— 56,600
(*b*) Quarters and Offices in Salsette (No. 2—Suburban Division).	3,500	3,100	
21. G-2, Miscellaneous ...	42,000	27,500	
Total ...	6,33,267	...	12,69,742

APPENDIX F.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME".

SUB-HEAD "B—ESTABLISHMENTS".

Numbers.	Particulars.	Actuals, 1923-1924.	Budget Estimate, 1924-1925.	Budget Estimate, 1925-1926.	Remarks.
			Rs.	Rs.	
	SALARIES.				
	Direction.				
1	Director of Development (6,000) ...	Rs. 22,52,063 for salaries, establishments, allowances and contingencies.	72,000	72,000	*Non-voted.*
1	Deputy Director of Development, Secretary to Government, Development Department, and Commissioner, Bombay Suburban Division (3,000).		36,000	36,000	*Non-voted.*
	Secretariat.				
1	Deputy Secretary to Government, Development Department, Secretary to Development Directorate and Assistant Commissioner, Bombay Suburban Division.		18,000	18,000	
1	Assistant Secretary to Government, Development Department. (Rs. 800 for 9 months and Rs. 850 for 3 months).		9,150	9,750	
	TECHNICAL.				
	Reclamation.				
1	Chief Engineer, Reclamation Branch (Rs. 3,000).		46,800	36,000	
1	Deputy Chief Engineer, Reclamation Branch (Rs. 2,100).		48,000 (Provision for 2).	25,200	
2	Deputy Chief Engineers, Reclamation Branch (Rs. 2,000).		48,000	48,000	
3	Executive Engineers ...		32,400 (Provision for 2).	48,600	
4	Assistant Engineers ...		48,000 (Provision for 6).	28,200	
1	Dredging Master (Rs. 1,150) ...		12,000	13,800	
25	Superior Engineering staff for the Dredging Section, *viz.*, three Chief Engineers for dredgers, six second Engineers, six third Engineers, six fourth Engineers and four Assistant Dredging Masters.		1,93,920	1,70,400	
1	Marine Surveyor (Rs. 550) ...		6,000	6,600	
1	Mechanical Engineer, Quarry (Rs. 750) ...		9,000	9,000	
1	Quarry Master (Rs. 840) ...		10,080	10,080	
	Housing Schemes.				
1	Superintending Engineer (Rs. 2,150) ...		28,000	25,800	*Non-voted.*
3	Executive Engineers ...		33,000 (Provision for 5).	42,500	Total Rs. 1,15,500.
	1 for 12 months. 2 for 9 months.				
6	Assistant Engineers ...		1,00,000 (Provision for 14).	47,200	
	Suburban Schemes.				
1	Superintending Engineer (Rs. 2,150, for six months.		27,000	12,900	Total Rs. 1,01,650 *Deduct* amount recoverable 21,346
3	Executive Engineers ...		86,100 (Provision for 5).	53,400	80,304
5	Assistant Engineers ...		56,000 (Provision for 9).	35,350	Net charge debitable to Development Department.

APPENDIX F—*contd.*:

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

Numbers.	Particulars.	Actuals, 1923-1924.	Budget Estimate, 1924-1925.	Budget Estimate, 1925-1926.	Remarks.
	Land Management.	Rs. 22,52,063 for salaries, establishments, allowances and contingencies.	Rs.	Rs.	
1	Land Manager, Development Directorate (Rs. 2,500).		30,000	30,000	
1	Personal Assistant to the Land Manager ...		.....	10,800	
1	Assistant Land Manager (Rs. 950) ...		29,500 (Provision for 3).	11,400*	* This amount is recoverable.
	Land Acquisition.				
1	Land Acquisition Officer for the City of Bombay (Rs. 1,700).		19,200	20,400	Rs. 27,600 *Deduct* amount recoverable Rs. 26,220 Net charge debitable to Development Department Rs. 1,380.
1	Personal Assistant to the Land Acquisition Officer for the City of Bombay (Rs. 600).		6,600	7,200	
	Suburban Land Acquisition.				
1	Special Assistant to the Collector, Bombay Suburban District (Rs. 400).		4,800	4,800	
1	Personal Assistant to the Salsette Development Officer (Rs. 800).		9,000	9,600	
3	Assistant Development Officers (Rs. 700) ...		30,300 (Provision for 4).	25,200	
	Medical.				
1	Medical and Sanitary Officer, Reclamation Branch (Rs. 800).		8,400	9,600	
	Survey.				
1	Superintendent, Bombay Suburban Survey (Rs. 2,000).		19,200	20,400†	† At Rs. 1,700 per mensem Rs. 300 per mensem are payable by the Revenue Department.
	Revenue Establishment charged to Development Department.				
1	Collector, Bombay Suburban District, and Salsette Development Officer.		22,700	19,824‡	‡ *Non-voted.*
1	Chitnis to the Collector, Bombay Suburban District, and Head Clerk to the Commissioner, Bombay Suburban Division.		3,510	3,655	
1	Mamlatdar, South Salsette ...		2,415	2,580	
1	District Inspector of Land Records ...		2,580	2,760	
	Total ...		.....	9,05,653	
	Voted ...		.....	7,52,029	
	Non-voted ...		.....	1,53,624	

APPENDIX F—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

MINOR HEAD "B—ESTABLISHMENTS"—*contd.*

Numbers.	Particulars.	Actuals, 1923-1924.	Budget Estimate, 1924-1925.	Budget Estimate, 1925-26.	Remarks.
	Establishments.	Rs. 22,52,063 for salaries, establishments, allowances and contingencies.	Rs.	Rs.	
1	Secretariat Establishments ...		70,300	72,400	
2	Reclamation ...		2,54,080	2,51,000	
3	Housing and Materials Division ...		1,95,000 (Provision for old No. 1 Project Division) 71,800 Provision for old No. 4 Project Division).	1,10,000	
4	Suburban Division ...		2,07,500 (Provision for old No. 2 Project Division) 1,03,500 (Provision for old No. 3 Project Division).	1,55,000*	* *Deduct* amount recoverable Rs. 32,550 Net charge debitable to Development Department, Rs. 1,22,450.
5	Land Manager's Office ...		80,500	61,050†	† *Deduct* amount recoverable Rs. *26,072* Net charge debitable to Development Department, Rs. *34,978*.
6	Office of the Land Acquisition Officer for the City of Bombay.		51,500	45,684‡	‡ *Deduct* amount recoverable Rs. *43,400* Net charge debitable to Development Department, Rs. *2,284*.
7	Office of the Collector, Bombay Suburban District, and Salsette Development Officer.		49,700	44,546	
8	Land Records Office ...		2,400	2,400	
9	Suburban Survey Office ...		56,000	44,940	
10	Establishment in the Audit and Accounts office, for maintaining accounts on commercial basis.		.....	8,304	
11	Unforeseen demands for additional staff owing to increase of work and provision for increments, revision of pay, etc.		1,26,000	20,600§	§ *Deduct* amount recoverable Rs. *5,500* Net charge debitable to Development Department, Rs. *15,100*.
	Total ...		12,68,280	7,83,374	
	Allowances and fees.				
1	Travelling and fixed conveyance allowance including tentage.		1,85,000	1,02,314¶	¶ *Deduct* amount recoverable Rs. *6,090* Net charge debitable to Development Department, Rs. *96,224*, *Non-voted* 7,700, voted 94,614.
2	Local allowance		8,500	3,651	
3	Duty allowance		8,000	10,260‖	‖ *Non-voted* 3,000, voted 7,260.
4	House-rent		10,000	8,220	
5	Compensatory allowance		.. ...	20,063**	** *Non-voted* 2,400, voted 17,663.
6	Compensation payable under the Workmen's Compensation Act.		.....	5,000	
7	Leave allowances to be paid in England ...		86,588	79,050††	†† *Non-voted* 23,100, voted 55,950.

APPENDIX F—*concld.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

MINOR HEAD "B—ESTABLISHMENTS"—*concld.*

Numbers.	Particulars.	Actuals, 1923-1924.	Budget Estimate, 1924-1925.	Budget Estimate, 1925-1926.	Remarks.
	Allowances and fees—contd.		Rs.	Rs.	
8	Fees, etc., to be paid to the Consulting Town Planner, Development Directorate for five months.		...	2,920	*Non-voted.*
9	Commission to be paid to Messrs. C. S. Meik and Buchanan, Engineers for the Back Bay Reclamation Scheme.		1,52,600	..... ‡	‡ Provision on this account for 1925-26 has been made under A—Work and Acquisition.
	Total ..		.....	2,31,478	
	Voted ..		.....	1,92,358	
	Non-voted ...		.....	39,120	
	Contingencies.				
1	Rents, Rates and Taxes	Rs. 22,52,063 for salaries, establishments, allowances and contingencies.	2,44,690	36,662	
2	Country stationery and petty bazar supplies ...		7,210	4,675	
3	Postal, telegraph and money order commission charges.		9,280	6,650	
4	Carriage of parcels, treasure and other Government property.		6,005	4,030	
5	Hot and cold water charges		1,500	1,100	
6	Supplying drinking water and dusting offices ...		1,025	530	
7	Law charges		1,02,075	77,000	
8	Medical and Hospital charges		1,575	350	
9	Books and Periodicals		5,270	3,000	
10	Printing, Binding and Advertising		38,218	44,120*	* Includes Rs. 28,250 for printing of maps.
11	Purchase and repairs of office furniture (Offices of Direction and Accounts only).		9,600	6,000	
12	Purchase and repairs of tents (Offices of Direction)		400	150	
13	Stationery and forms supplied to the offices of the Development Directorate by the Yeravda Prison Press and Stationery Department.		25,000	25,000	
14	Telephones		5,350	5,200	
15	Liveries and warm clothing		5,445	3,813	
16	Miscellaneous		36,883	13,690	
	Total ...		4,99,526	2,31,970†	†*Deduct* amount recoverable Rs. 26,600 Net charge debitable to Development Department, Rs. 2,05,370.
	Total for B—Establishments ...		12,01,455 12,68,280 4,50,688 4,99,526	9,05,653 7,83,374 2,31,478 2,31,970	Salaries. Establishments. Allowances and fees. Contingencies.
			34,19,949	21,52,475	
	Less amount deducted on account of recoveries for part of the cost of offices of the Land Manager, Development Directorate and the Land Acquisition Officer for the City of Bombay.		60,000	1,45,288	
	Net charge debitable to Development Department.		33,59,949 or 33,60,000	20,07,187 or say 20,07,000	
	Voted ...		.....	18,14,256	
	Non-voted ...		... ..	1,92,744	

APPENDIX G.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*concld.*

MINOR HEAD "C—TOOLS AND PLANT".

Details of the Budget Estimates of Tools and Plant under Provincial Civil Works for the year 1925-26.

Item No.	Description of articles.	Revised, 1924-25.	English charges. Total 1925-26.	Indian charges. Total 1925-26.
		Rs.	Rs.	Rs.
	(a) No. 1, Housing and Materials Division.			
	Bombay Housing District No. 1, Tools and Plant ...	5,000	.....	10,000
	Do. do. No. 2 do. ...	3,518	.....	
	Bombay Housing Sanitary District. Office furniture, Tools and Plant.	1,000	.....	1,000
	Mechanical and Materials Districts. Tools and Plant ...	36,482	.....	16,000
	(b) No. 2, Suburban Division.			
	Kurla-Trombay District, Tools and Plant, scientific instruments, and drawing materials, office furniture repairs and carriage of tools.	3,857	.....	4,000
	Suburban Sanitary District do.	42,500	.....	35,000
	Central Salsette Railway, Tools and Plant do. ...	20,243	.....	500
	Ambernath Electric Supply, Tools and Plant do. ...			4,500
	(c) Bombay Suburban Survey.			
	Purchase of Mathematical instruments and country tools.	600	.....	200
	Grand Total ..	1,13,200	.....	71,200

STATEMENT D.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE REQUIRED TO BE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1925-26.

5. *LAND REVENUE (Reserved).*

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

ITEM 1. Purchase of dead stock articles and law books for the City Survey Officer, Shikarpur.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 500
Total	.. „ 500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The City Survey Establishment has already been entertained. The expenditure was postponed for three years owing to financial stringency. The office cannot work efficiently until it is properly equipped.

ITEM 2. Grant for the purchase of furniture required for Revenue Offices in the Sukkur District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,350
Total	.. „ 2,350	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The necessity for office furniture is urgent. All the offices in this District are badly furnished. The expenditure was thrice postponed and cannot be further avoided. To meet immediate necessities an expenditure of Rs. 727 was incurred last year which was sanctioned by re-appropriation.

ITEM 3. Purchase of tents and raotis for the Offices of the Prant Officers, N. D., and S. D., in the Kolaba District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,600
Total	.. „ 1,600	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The old tents purchased in 1905 have become totally useless for touring purposes and require to be replaced. These officers are touring without tents for some time and considerable difficulty is experienced in keeping office which is on tour during most of the fair season. In the absence of any suitable place, the offices are occasionally held in *dharamshallas*, to the great inconvenience of the public. The expenditure was proposed from time to time since 1920 but postponed owing to financial stringency. It cannot be further postponed without causing great inconvenience.

ITEM 4. Entertainment of three temporary clerks on Rs. 60 each per mensem for four months for copying new set of Rent Rolls for the Town and Island of Bombay.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 720
Total	.. „ 720	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The present Rent Rolls were copied in the year 1916-17 and were meant to last for eight years, *i. e.*, up to the end of 1924-25. Fresh set of Rent Rolls are necessary for incorporating payments for eight years after 1924-25. The entries will be written up by the permanent clerks in charge of the Rent Rolls and the proposed temporary staff is intended to take the place of the men so engaged. It is not possible for the existing establishment to undertake this extra work in addition to its ordinary duties. Three temporary clerks were entertained for four months for similar work in 1917.

ITEM 5. Purchase of dead-stock articles for offices under the Collector of Surat.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,832
Total	.. „ 2,832	Ultimate annual recurring	.. „ *Nil.*

Remarks.—All the offices under the Collector of Surat are inadequately equipped with suitable office furniture, and in many of them the carpets are in a very unsatisfactory condition. The provision of sufficient furniture in all offices is a real necessity. The articles required are indispensable and their purchase cannot be further avoided without great inconvenience.

ITEM 6. Purchase of tents for the office of the Prant Officer, Northern Division, Belgaum.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 800
Total	.. „ 800	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The office of the District Deputy Collector, Northern Division, Belgaum, was supplied with a tent at Government cost in the year 1905. It has now become too old and is not serviceable any more. The District Deputy Collector has to tour for seven months continually in a year and has to halt in many villages far away from district bungalows and road communications. The provision of a new tent and servants' pal is therefore a necessity and cannot be avoided.

5, *LAND REVENUE (Reserved)*—contd.

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

ITEM 7. Purchase of tents for the offices of the Collector of Surat and two Prant Officers.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,000
Total	.. 3,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The tents required for the use of the offices of the Collector of Surat and the Southern and Northern Prants were purchased in the years 1913, 1907 and 1904, respectively. Many of these tents are absolutely unserviceable. At present both the Prant offices are using tents hired from the Police and Judicial Departments. In the whole of the Surat District there are only five decent bungalows, there being none at all in which an officer can stay in the Jalalpur, Chorasi, Valod and Olpad talukas. The need for the provision of decent and comfortable tents is very pressing, and the expenditure cannot be avoided without great inconvenience.

ITEM 8. Purchase of a tent and a raoti for the office of the Prant Officer, Prantij Prant, Ahmedabad.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 800
Total	.. „ 800	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The tent and raoti of the Prant Officer, Prantij Prant, have become unserviceable. The tent is reported to have been purchased more than 20 years ago. It was repaired in 1921 at a cost of Rs. 150, but even then it could hardly last for more than two years. The peons' raoti is torn and tattered. A new tent and raoti are absolutely necessary.

ITEM 9. Grant for the purchase of furniture for the offices of the Deputy Collectors and Mukhtiarkars in the Nawabshah District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 11,000
Total	.. „ 11,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The necessity for office furniture is urgent. All the offices in the district are badly furnished. The expenditure was postponed for three years but cannot be further avoided.

ITEM 10. Purchase of a new tent and raoti for the office of the Deputy Collector, Mehar, in the Larkana District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 800
Total	.. „ 800	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The old tents purchased some 24 years back have become quite useless and unserviceable and require to be replaced.

ITEM 11. Purchase of furniture for the revenue offices in the Larkana District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 6,152
Total	.. „ 6,152	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The necessity for office furniture is urgent as the offices in the district are badly furnished. The expenditure was postponed for three years and cannot be further avoided.

ITEM 12. Purchase of furniture for the office of the Deputy Commissioner and the offices of a Deputy Collector and 5 Mukhtiarkars in the Upper Sind Frontier District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,271
Total	.. „ 3,271	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The necessity for office furniture is urgent as the offices in the district are badly furnished. The expenditure was postponed for three years and cannot be further avoided without great inconvenience.

ITEM 13. Purchase of a new tent for the office of the Deputy Collector, W. D., Poona.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 760
Total	.. „ 760	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The old tents have become quite useless for touring purposes and require to be replaced. The expenditure was postponed twice and cannot be further avoided.

5, *LAND REVENUE (Reserved)*—contd.

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

ITEM 14. Survey operations in the Diplo taluka of the Thar Parkar District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 7,570
Total	.. „ 7,570	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The Diplo taluka has not been surveyed yet and there are no field, makan or deh maps in the taluka. The field inspection is done by questioning the Patels as to the lands under cultivation with the result that some land escapes assessment. Owing to the absence of maps, the measurement of bigoti fields is not properly done which results in loss to Government. The question of introducing a rough survey in the Diplo taluka and of preparing the record of rights was first started in December 1919. The provision in the budget for 1922-23 was disallowed. During the year 1923-24, only Rs. 2,500 were allowed but this amount could not be utilised owing to the lateness and shortage of rain and consequent absence of population. The full provision is necessary in the interests of Government revenue.

ITEM 15. Purchase of a new tent and raoti for the office of the Prant Officer in the Ahmednagar District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 800
Total	.. „ 800	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The old tents have become quite useless and unserviceable and require to be replaced. The demand was postponed thrice and cannot be postponed further without causing great inconvenience.

ITEM 16. Purchase of tents and raotis for the offices of Prant Officers in the Sholapur District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,600
Total	.. „ 1,600	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The old tents have become quite useless and unserviceable and require to be replaced. The expenditure was postponed up to now and cannot be further avoided without causing great inconvenience.

ITEM 17. Purchase of and repairs to furniture in the offices of the Collector of Sholapur and his subordinates.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,500
Total	.. „ 1,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This grant is required for the purchase of, and repairs to, furniture in the offices of the Collector of Sholapur and his subordinates. Certain articles of furniture are badly required and some are in urgent need of repairs. The articles required are necessary for the proper equipment of a Government office. The expenditure was postponed up to now and cannot be further avoided without causing great inconvenience.

ITEM 18. Allotment to meet the amount of damages awarded by the High Court in the Kolaba Khoti Appeals.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,00,000
Total	.. „ 3,00,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Nearly half of the villages in the Kolaba District are Khoti villages, that is, villages managed by khots or farmers of the revenue. The khots were required to pass annual agreements defining the conditions on which they were permitted to manage their villages and from time to time the conditions were revised and altered. In February 1914 Government prescribed new forms of kabulayat for the Kolaba District. Certain khots refused to pass kabulayats and their villages were attached in 1916. They thereupon filed suits in the District Court of Thana against the Secretary of State praying *inter alia* for declaration that they have a permanent right to hold the villages as khots and to levy rents from the tenants at the rates prevailing before the original revenue settlement, and that they cannot be required to enter into the agreement sanctioned by Government (or any agreements). The suits were dismissed by the Joint Judge, Thana, on 9th June 1920, each party being ordered to bear its own costs. The khots then appealed to the High Court, and the appeals were decided against Government. The High Court has awarded damages to the plaintiff-khots from the date of attachment to the date on which the management is restored. Orders for raising the attachment have now issued. The amount of the damages really consists of the amount of profits which Government have recovered or ought to have recovered during the period of attachment.

5, LAND REVENUE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

The khoti profit or what is called khoti faida is the remuneration of the khot for the trouble and responsibility of the collection of revenue and is fixed at the rate of eight annas per rupee on the assessment under section 38 of Act I of 1865. During the period of attachment the khoti faida was restricted to the cost of collection only, which was estimated at the rate of two annas in the rupee over and above the assessment and was recovered from the tenants by Government. In 48 out of the 58 cases the khots have put forward their claims. The suits have been remanded by the High Court to the District Court at Thana for ascertaining the amount of mesne profits due to the khot in respect of khoti faida. Whatever amount is fixed by decree must be paid. Pending the determination of this amount a sum of Rs. 3,00,000 is provided for. The question of recovering from the tenants the balance of khoti faida (*i.e.*, six annas in the rupee) is under consideration.

ITEM 19. One additional clerk to each District Inspector of Land Records, Poona and Nasik

Recurring	..Rs. 770	Non-recurring	..Rs. *Nil.*
Total	.. ,, 770	Ultimate annual recurring	.. ,, 1,680

Remarks.—The work in the offices of the District Inspectors of Land Records, Nasik and Poona, has increased considerably in recent years owing to the formation of a separate cadre of cadastral surveyors and maintenance city surveyors and the general development of the pôt hissa survey and maintenance of records according to actual holdings. Experience has shown that the District Inspector at these two places cannot pull on with only one clerk. Moreover Poona is an important district where acquisition work is both heavy and urgent and especially connected with the Railway and Military Departments and an extra clerk is a necessity. Owing to the pressure of work in the District Inspector's offices, certain items of work have been stopped for the present with a view to prevent all work falling into arrears and disorder. It is therefore proposed to engage one extra clerk for each office on Rs. 35—5/2—70 per mensem with effect from the next financial year.

ITEM 20. Additional fee karkun in the District Survey Office, Dharwar.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 330
Total ..	.. ,, 330	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—In the District Survey Office, Dharwar, the present fee karkun cannot cope with the copying work accruing there. The result is serious delay in the supply of copies to applicants and also in preparing copies of tippans required in measurement cases. It is thus necessary to give him some assistance. The average receipts for the last three years on account of copying fees come to about Rs. 1,000. The cost of the present karkun comes to Rs. 420 per annum. It is proposed to entertain an additional karkun on Rs. 30—½—40 from the next financial year for one year in the first instance.

ITEM 21. Purchase of a new Litho machine for the Government Photozinco Office, Poona.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 10,300
Total ..	.. ,, 10,300	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—At present there are three Litho machines in use in the Government Photozinco Office, Poona, only one of which can be used for work of a large size up to 44 × 30, and the other two for work up to 30 × 22 and under. These machines have become worn out and it is by continual petty repair that it has been possible to keep them going. Should the one and only large machine give way there is no other machine for taking on large work. One machine (Litho) has completely broken down and in spite of several repairs and overhauling is still unfit for use and it is doubtful whether any amount of repairs can make it fit without increasing cost unnecessarily. Several parts of the machine too are not procurable in this country. In these circumstances, it is necessary to purchase another Litho machine to replace the one quite worn out. Unless this machine is procured urgently, considerable difficulty will be experienced in conducting work. The cost of the new machine is Rs. 10,000 including freight and transit charges and a sum of Rs. 300 will be required for customs duty.

ITEM 22. Establishment for the maintenance of city surveys at various places in the Presidency.

Recurring	..Rs. 4,000	Non-recurring ..	..Rs. 6,000
Total ..	.. ,, 10,000	Ultimate annual recurring	.. ,, 5,400

Remarks.—The introduction of city surveys at various places in this Presidency has been sanctioned by Government. The cost of the introduction is recoverable from the landholders.

5, LAND REVENUE (Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

As soon as the enquiry work is finished maintenance work commences, otherwise the result of the survey would be lost. The cost of such maintenance is borne by Government.

2. City survey has been finished at the following places and the towns are ready for maintenance :—

(1) Ahmedabad.
(2) Hansot.

Survey work is already in progress and is expected to be finished soon and the city surveys would be ready for maintenance in 1925-26 at the following places :—

(1) Halol	(6) Chopda	(11) Alibag
(2) Kalol	(7) Malegaon	(12) Uran
(3) Vejalpore	(8) Raver	(13) Roha.
(4) Surat	(9) Yawal	
(5) Bassein	(10) Indi	

The establishment usually required for the maintenance is more or less stereotyped, *viz.*, one maintenance surveyor on Rs. 60—2—80, one peon on Rs. 14, 15 or 16 according to the rate of pay of menials in the locality, a fixed contingency of Rs. 2 or 3 and a cycle allowance of Rs. 4. Besides, some expenditure is required for travelling allowance for the surveyor when he looks after the work at more than one place. A non-recurring provision for purchase of dead stock articles is also required. Thus the following provision was required during the ensuing year for the above item :—

	Rs.
Pay	6,633
Allowances	612
Contingencies	353
Dead stock	9,628
	17,226

In view however of the need for retrenchment maintenance establishments will be sanctioned only for such places for which greater necessity has been established. The expenditure is accordingly restricted to Rs. 10,000 of which approximately Rs. 4,000 will be for establishments and Rs. 6,000 for purchase of dead stock, etc.

		Rs.
Grand Total	Recurring ..	4,770
	Non-recurring ..	3,62,685

6, EXCISE (*Transferred*).

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 23. Revision of pay of Superintendents of Excise.

Recurring ..	..	Rs.	7,000	Non-recurring	Rs. *Nil.*
Total ..	..	„	7,000	Ultimate annual recurring	„ *Nil.*

The Salt and Excise Departments were combined up to 29th February 1924. The pay of the Superintendents in the Combined Department was last revised with effect from 7th February 1921 as shown below :—

Old scale.			Revised scale.		
		Rs.			Rs.
3	on	1,000	2	on	1,100
3	„	800	3	„	1,000
3	„	700	3	„	800
4	„	600	3	„	700
4	„	450	3	„	600
			3	„	450

2. The revision failed to achieve the object in view, *viz.*, improvement in pay to meet the rise in the cost of living, and more than half the number of Superintendents on the combined cadre derived no benefit from it. In a small cadre like that of the Superintendents of Salt and Excise vacancies were infrequent and consequently there was a serious block in promotion with its resulting hardships. The only remedy for the unsatisfactory position was the adoption of a time-scale as in the case of all other services and it was proposed to adopt the following scale as any lower scale would not have given any relief to the then existing officers :—

16 appointments .. on Rs. 300—50—800—50—1,000 inclusive of one appointment added after the revision of 1921.

2 selection appointments .. on Rs. 1,050—50—1,200.

It was proposed to apply the new time-scale from 1st March 1924, the existing incumbents being allowed to count the period of their service from 1st March 1921 for increments on the new scale. Proposals for revision as indicated above were sanctioned by the Government of India and the time-scale pay has been introduced for the officers of the Salt Department from 1st March 1924, the date of separation of the Salt and Excise Departments. The provision proposed to be made in the Excise budget of the current year for the time-scale pay for Superintendents of Excise was disallowed by the Legislative Council. The Superintendents of Excise now stand graded as follows :—

		Rs.			Rs.
1	on	1,100	1	on	700
3	„	1,000	2	„	600
2	„	800	3	„	450

Under the present conditions promotion is bound to be unequal and erratic and with the reduction in the strength of the combined cadre the introduction of a time-scale of pay for the Superintendents of Excise has become a matter of urgency. The grant of time-scale pay to the Superintendents of Salt Revenue has led to justifiable discontent amongst the Excise Superintendents. Recent changes in the excise policy of Government have added considerably to the work and responsibilities of the Excise Superintendents and for their satisfactory working an adequately paid and contented staff is essential. It is accordingly proposed to sanction time-scale of pay as mentioned below for the Superintendents of Excise, with effect from 1st March 1925, the present incumbents being allowed to count the period of their service from 1st March 1921 for increments on the new scale :—

Rs. 300—40—900—40—1,100.

The extra cost for the year 1925-26 comes to Rs. 7,285 or 7,000 in round figure. It represents the difference between the pay on the revised scale for the year 1925-26 and that on the existing scale for that year.

3. The minimum pay of the Superintendents has been proposed at Rs. 300. 50 per cent. of the vacancies are to be filled in future by direct recruitment. The remaining 50 per cent. will be filled by promotion of subordinates. Assuming that the latter are appointed as Superintendents after putting in 15 years' service and start on Rs. 300 in the proposed time-scale the average pay of each appointment of Superintendent (both directly recruited and promoted) in the whole cadre will be Rs. 722 per mensem. The average pay of each appointment according to the present graded system is Rs. 746 per mensem. The revision will thus effect a saving of Rs. 24 per mensem per appointment.

6, EXCISE (Transferred)—concld.

MINISTER IN CHARGE.—Honourable Mr. A. M. K. DEHLAVI.

ITEM 24. Purchase of tents for the office of the Commissioner of Excise.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,000
Total	.. „ 1,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The existing tents provided for the Commissioner of Excise are quite old and unserviceable, one of them having been purchased nearly twenty-seven years ago, and the other some years previously. They are also very large and cumbrous. As the Commissioner now tours with a reduced staff it is proposed to replace the present tents by smaller one, which would also cost less in transport charges. The proposed provision of Rs. 1,000 is intended to meet the cost of one miniature Swiss cottage tent 12′ × 12′ and one servants' pal 8′ × 8′.

ITEM 25.—Compensation for the plant at the Mundhwa Distillery and the warehouses dependent on it.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,00,000
Total	.. „ 1,00,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The current contract for the manufacture of country spirit at the Mundhwa Distillery for supply to the districts of Poona, Ahmednagar, Satara and Sholapur terminates on 31st March 1925. The distillery is to be closed after that date, the country spirit required for consumption in the area now served by it being supplied from the departmental distilleries at Nasik and Khanapur. Under the terms of the license issued to the contractors the plant at the distillery and the warehouses attached to it will have to be taken over by Government at a valuation. The proposed provision is intended to meet this liability.

			Rs.
Grand Total	..	Recurring	.. 7,000
		Non-recurring	1,01,000

7, *STAMPS (Reserved).*

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

ITEM 26. Proposed appointments of an ex-officio stamp vendor at the Court of the Judicial Commissioner in Sind and of a peon.

Recurring ..	Rs. 869	Non-recurring ..	Rs. *Nil.*
Total ..	„ 869	Ultimate annual recurring ..	„ 1,332

Remarks.—Prior to 1917 Court Fee Stamps were sold at the Court of the Judicial Commissioner of Sind by a stamp vendor who was also a copyist at the Court. On his resignation licensed stamp vendors were appointed up to 1919. But owing to the meagre income derived from the sale of stamps at the Court they resigned their licenses one after another and great inconvenience is felt by litigants. It is therefore found necessary to appoint a stamp vendor in the grade of Rs. 30—5/2—80 per mensem plus Karachi local allowance. The clerk to be appointed is to start on Rs. 50 in that grade as he has to furnish a security of Rs. 5,000. The clerk is also to be given a peon (on Rs. 17 plus 2 local allowance) who will be required to give a security of Rs. 200. As the proposal is to be given effect from 1st April 1925 a provision for 11 months is proposed. The expenditure will be partly counterbalanced to an extent of about Rs. 520 by a saving in the discount paid to the licensed stamp vendors.

		Rs.
Grand Total ..	Recurring ..	869
	Non-recurring ..	*Nil.*

8, *FOREST (Transferred)*.

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 27. Construction of a five-roomed post for subordinates at Akra in the North Thana Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 4,000
Total	.. „ 4,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Akra is in the midst of three valuable blocks of forest in the most inaccessible and unhealthy part of North Thana. The proposed post which is intended to accommodate subordinates is indispensable.

ITEM 28. Construction of a three-roomed post at Bharol in the North Thana Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,500
Total	.. „ 2,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The post will be constructed according to the standard type design. Generally in Thana the Forest Subordinate staff is badly housed. The men suffer in consequence in health and efficiency. The building of this post forms part of a newly approved programme of works.

ITEM 29. Construction of a three-roomed post at Nimapur in the North Thana Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,500
Total	.. „ 2,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The post will be constructed according to the standard type design. Generally in Thana the Subordinate Forest staff is badly housed. The men suffer in consequence in health and efficiency. The building of this post forms part of a newly approved programme of works.

ITEM 30. Construction of four-roomed quarters for subordinates at Navpada (Salsette Range) in the West Thana Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 4,995
Total	.. „ 4,995	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The construction of the quarters is necessary as it is impossible to get suitable accommodation at this place at a reasonable rent.

ITEM 31. Construction of a well at the Nawapur depot in the Surat Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,000
Total	.. „ 1,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The well is urgently needed for the use of subordinates at Nawapur.

ITEM 32. Acquisition of land at Nagothna Bundar in the Kolaba Division for a timber and fuel depot for contractors.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 6,000
Total	.. „ 6,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The forest contractors at Nagothna are placed at a great disadvantage for want of a depot at the Bunder for storing their material. All the available land near the Bundar belongs to private owners from whom the contractors have to hire space for storing. The owners often demand excessive rent from contractors and this discourages outside competition, hampers the development of trade in timber and fuel and has a prejudicial effect on the sale of coupes whereby Government revenue suffers. The land proposed to be acquired is situated by the Nagothna Bundar and after it is acquired it will be leased to coupe contractors for storing coupe material.

ITEM 33. Construction of three-roomed guards' quarters at Morala in the Yawal Range of the East Khandesh Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,000
Total	.. „ 3,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—No suitable housing accommodation is available for the forest guards at present. The construction of the quarters has been postponed continually since 1921.

8, FOREST (Transferred)—contd.

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 34. Construction of four-roomed guards' quarters at Pezari in the Alibag Range of the Kolaba Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,600
Total	.. „ 3,600	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The quarters are required for housing the forest subordinates as there is no suitable accommodation in the neighbourhood.

ITEM 35. Construction of a Range Office and quarters at Dhebewadi in the Satara Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,867
Total	.. „ 5,867	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Dhebewadi is the head-quarter station of an important Range. There are no office buildings or quarters for the Ranger and at present the office is held in one of the rooms of the quarters for guards which is a very unsatisfactory arrangement. The construction of an office and quarters combined is an urgent necessity.

ITEM 36. Construction of seven wells at seven forest settlements in the Satpudas in the East Khandesh Division at Rs. 500 each.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,500
Total	.. „ 3,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The first essential in the success of forest settlements in the Satpudas is a good water supply. Several new settlements are being opened this year.

ITEM 37. Construction of a well at Dhebewadi in the Satara Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,000
Total	.. „ 1,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The village is situated a long way off from the guards' quarters. Moreover the water is bad and runs dry in the hot weather, and the necessity of a good well is keenly felt.

ITEM 38. Construction of a depot office and quarters for the depot officer at Alnawar.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,600
Total	.. „ 3,600	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The need for the building is keenly felt as the forest subordinates stationed at Alnawar are much inconvenienced for want of quarters. They live in temporary huts which are also in a dilapidated condition.

ITEM 39. Construction of quarters for one forester and two guards at Kotebhavi in the Kanara Eastern Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,500
Total	.. „ 2,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The building is necessary on account of the re-distribution of the staff in consequence of the formation of the new Coast Division in Kanara.

ITEM 40. Construction of quarters for one forester and two guards at Honalli in the Kanara Eastern Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,500
Total	.. „ 2,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The building is necessary on account of the re-distribution of the staff in consequence of the formation of the new Coast Division in Kanara.

ITEM 41. Construction of quarters for two guards at Mallapur in the Dharwar-Bijapur Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,430
Total	.. „ 2,430	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Required for housing the establishment stationed there, who experience great difficulty in securing accommodation at present.

8, FOREST (Transferred)—contd.

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 42. Construction of quarters for one guard and one forester at Hasrambi in the Dharwar-Bijapur Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,174
Total	.. „ 3,174	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The subordinates are living in thatched huts and quarters are urgently needed.

ITEM 43. Construction of quarters for one forester and two guards at Devikop in the Dharwar-Bijapur Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 4,140
Total	.. „ 4,140	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The present Naka is too old to be repaired and new quarters are necessary.

ITEM 44. Construction of a store room and a compound wall round the Range Forest Office and quarters at Pano Akil in the Sukkur Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 978
Total	.. „ 978	Ultimate annual recurring	.. „ *Nil.*

Remarks.—An additional plot of land has been acquired for the works. The construction of a store room for the safe storage of seeds, etc., is an urgent necessity and so is the compound wall round the quarters of the Range Forest Officer.

ITEM 45. Repairs to the Honalli-Shirgunji Road in the Kanara Eastern Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,745
Total	.. „ 3,745	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The road was inspected by the Conservator in January 1924. It is in a very bad state of repair. One culvert is to be built and the road brought into use as a murum road.

ITEM 46. Construction of a four-roomed dharmashala at Lavchali in the Surat Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,221
Total	.. „ 3,221	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Lavchali is in the Dangs on the main arterial route from Ahwa to Nawapur at the junction of this road with the Lavchali-Pipliadevi road and is a place where touring officers have to camp frequently. There is no accommodation here either for holding office or for the residence of subordinates accompanying officers on tour. While supplying this want, the proposed building will also accommodate travellers, purchasers and contractors who have to halt at the place. Owing to want of suitable accommodation records were once spoilt by rain.

ITEM 47. Construction of 5 roomed quarters at Nawapur in the West Khandesh Division for one Forestor, two Guards and one storekeeper and a room for travellers.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 4,000
Total	.. „ 4,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—It is necessary to provide accommodation for the housing of the subordinate at the Nawapur Depôt which is gaining in importance. Material worth two lakhs of rupees will be received during the year.

ITEM 48. Quarters for subordinates at Kakaswadi in the Pimpalner Range of the West Khandesh Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,500
Total	.. „ 2,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The work is most necessary as there are no quarters for housing the subordinates.

ITEM 49. Yerguntla stone paving for the Forest Burgalow at Bilki in the Kanara Eastern Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 750
Total	.. „ 750	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The Bilki jungles are full of vermin. In consequence the present cow dung floor is both unhealthy and unpleasant. Stone paving is badly needed.

8, FOREST (Transferred)—contd.

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 50. Pavement of the floor of the Shiroli rest house with Yerguntla stone.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 640
Total	.. „ 640	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Stones have already been purchased and are lying near the rest house. Unless they are used early, they are likely to be stolen or otherwise lost.

ITEM 51. Construction of quarters for one guard at Nigdi in the Dharwar-Bijapur Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,200
Total	.. „ 1,200	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The quarters are urgently required. The construction of quarters for 3 guards at Nigdi was sanctioned in 1919 but the work was postponed pending the acquisition of a site. Owing to the revised beat list only one guard will be stationed there.

ITEM 52. Construction of a well at Bhagwati in the Kanara Northern Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,000
Total	.. „ 1,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—In the absence of a well at Bhagwati much difficulty is experienced by the subordinates. The present water supply is inadequate and extremely bad water only is available from a stagnant tank.

ITEM 53. Construction of a well at Naisalnir in the Kanara Southern Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 500
Total	.. „ 500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—There is a good bungalow here which without a well is useless. The total cost of the work is estimated at 1,000.

ITEM 54. Construction of a well at Beranki in the Kanara Southern Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 500
Total	.. „ 500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As Beranki will be the head-quarters of the new Beranki Range and as the Range Forest Office and quarters for the Ranger, clerk and orderlies are proposed to be built there, the well is a necessity. The total cost of the work is estimated at 1,000.

ITEM 55. Re-roofing of the Inspection bungalow at Mari in the Sakrand Range of the Hyderabad Range with pakka roof and alterations.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,934
Total	.. „ 1,934	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The construction of pakka roof with iron work is very essential for this building owing to damage by white ants which necessitates re-roofing biennially if not annually.

ITEM 56. Construction of one double house for forest guards at Nasri in the Sakrand Range of the Hyderabad Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,242
Total	.. „ 1,242	Ultimate annual recurring	.. „ *Nil.*

Remarks.—It is necessary to house the forest guards in order to facilitate forest protection.

ITEM 57. Entertainment of establishment for the supervision of saw mills in the Presidency.

Recurring	.. Rs. 9,336	Non-recurring	.. Rs. *Nil.*
Total	.. „ 9,336	Ultimate annual recurring	„ 10,536

Remarks.—There are at present 7 Government saw-mills in the Presidency. Of these six are small portable plants and the mill sites constantly change as it is necessary to erect the mills in or close to the felling areas. One or two of the six portable mills are transferred to a new felling locality every season. The work of laying out and erecting a mill needs an experienced Superintendent to see that the machinery is carefully handled, foundations are properly laid, shafting, beltings, benches, etc., are correctly put down, that bearings are in good order, and that saws are running at correct speed, without which sawing will be faulty and materials wasted.

8, FOREST (Transferred)—contd.

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

Each mill must be constantly inspected by a man who thoroughly understands sawmill work. The work is carried on in wild localities where the labour available requires close supervision and constant instruction. Without constant efficient supervision sawing becomes bad, good timber is wasted, material delivered on indents is rejected, saws are ruined and machinery generally suffers.

The sawmills enable the Forest Department to work out at a profit timber from forests situated at a distance from Railways and markets. While the rough log will not bear the cost of extraction, the converted material can be placed on the market at a profit even when prices rule exceptionally low. The annual cost of running the mills is about Rs. 95,000 and the average profit of the last three years, about Rs. 70,000, must increase with increased efficiency of the mills.

The services of a Saw Doctor (subsequently designated Superintendent of Sawmills) were obtained in October 1921 from England on a three years' agreement. The agreement was not renewed on the expiry of the term.

Of the seven mills, four will be in the Northern Circle and three in the Southern Circle.

It is necessary to appoint an experienced Superintendent of Sawmills for the supervision of all the mills. He will attend to erection and repair of machinery and do all that is necessary for its smooth working. The cost of the establishment is estimated at Rs. 9,336, as shown below :—

	Cost per annum. Rs.
1 Superintendent of Sawmills on pay of Rs. 600—50—700 per mensem ..	7,200
1 peon at Rs. 15 per mensem ..	180
Travelling allowance of :—	
1 Superintendent at Rs. 150 per mensem ..	1,800
1 peon at Rs. 8 per mensem ..	96
Local allowance to one peon at Rs. 5 ..	60
	9,336

A man experienced with Indian sawmill labour will be appointed Superintendent. It is believed that a suitable man for the post can be found in this country. Applications for this post will be invited by advertisement.

ITEM 58. Metalling 3 miles each of Subir-Nawapur and Jharia-Waghai roads in the Surat Division.

Recurring ..	Rs. *Nil.*	Non-recurring ..	Rs. 16,000
Total ..	,, 16,000	Ultimate annual recurring	,, *Nil.*

Remarks.—These roads are two of the main routes for the export of timber from the Dangs and will not in their unmetalled state stand the traffic now put upon them. If they are not metalled soon, the surface will be cut up by the heavy traffic and expensive resurfacing will have to be undertaken repeatedly. With the roads in their present condition carts are subjected to quite unnecssary wear and tear and the strain on cattle is also considerable, rendering both unfit for work much sooner than under normal conditions. Much time is also wasted in frequent reloading due to accidents to carts and cattle. The initial expenditure on metalling would soon be made up by greater output and lower cost of transport.

Total	Recurring ..	Rs.	9,336
	Non-recurring ..	,,	94,516.

9-A, SCHEDULED TAXES (Reserved).

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

ITEM 59. Contract grant for the Office of the Supervisor, Bombay Entertainments Duty Act.

Recurring	.. Rs. 200	Non-recurring	.. Rs.	*Nil.*
Total	.. ,, 200	Ultimate annual recurring	.. ,,	200

Remarks.—When the establishment for the administration of the Bombay Entertainments Duty Act was first sanctioned for the Bombay City no recurring contract grant was sanctioned as the establishment was treated as temporary for a period of one year only and the expenditure on this account was hitherto met from the Collector's contract grant under '5, Land Revenue'. As the establishment is now to be continued for an indefinite period a separate contract grant for the Office of the Supervisor, Bombay Entertainments Duty Act, is necessary. The expenditure on this account during the last financial year was Rs. 200.

		Rs.
Grand Total	Recurring ..	200
	Non-recurring ..	*Nil.*

XIII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—(Reserved).

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

SIND.

(1) PRODUCTIVE.

Unharwah.

ITEM 60. Constructing subordinates' landhi at Unharwah.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	.. Rs.	8,000
Total ..	.. „	8,000	Ultimate annual recurring ..	„	*Nil.*

Remarks.—As the inspection landhis along Unharwah below the off-take of Saiful Branch are 16 miles apart, the new Inspection Landhi at Unharwah Station, which is about the centre of the reach under reference, is considered most necessary for efficient supervision of the canal by the Sub-divisional Officer and Sub-overseer. This inspection landhi will also be used by the Sub-divisional Officer, Toj, as he has no halting place within 7 or 8 miles from this place.

The plans and estimate, the latter amounting to Rs.9,931, for the work, have been sanctioned in G. R. No. 1747, dated 10th November 1923.

ITEM 61. Constructing subordinate's landhi at Tangwani.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	.. Rs.	10,000
Total ..	.. „	10,000	Ultimate annual recurring ..	„	*Nil.*

Remarks.—The inspection landhi at Tangwani is considered very necessary as three Sub-divisional Officers have to encamp here often and when the Executive Engineer or Superintending Engineer encamps at this place, there is no decent living place for them to reside.

The plans and estimate, the latter amounting to Rs. 11,961, for the work, have been sanctioned in G. R. No. 1747, dated 10th November 1923.

Begari Canal.

ITEM 62. Constructing Public Works Inspection Bungalow, Class II, with out-houses at Pul Jafferabad.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	Rs.	10,000
Total ..	.. „	10,000	Ultimate annual recurring.	„	*Nil.*

Remarks.—As the present bungalow at this place has hardly any accommodation for one officer and there is no decent accommodation for the Sub-divisional Officer and his Subordinates who have to frequently encamp here for exercising proper control over the rotations of karia sluices usually done for augmenting supply in Eden and Sir Canals, it is considered very necessary to construct a new 2nd class bungalow and use the present bungalow for the Sub-divisional Officer and his subordinates.

Plans and estimate, the latter amounting to Rs. 21,761 for a 1st class bungalow were sanctioned in G. R. No. 1747, dated 10th November 1923, but they will now be suitably modified for a second class bungalow.

Jamrao Canal.

ITEM 63. Constructing sluice establishment quarters combined at 22nd mile west branch.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	Rs.	5,800
Total ..	.. „	5,800	Ultimate annual recurring.	„	*Nil.*

Remarks.—As there are at present no quarters at all on the 22nd Mile Regulator, West Branch, for members of the canal and regulator establishment, they cannot be made to stay on the canal and the work suffers seriously. The construction of the quarters is, therefore, very necessary for the purpose of effective regulation and thorough supervision.

The work has been administratively approved in G. M. No. 5489-I, dated 17th April 1924. The estimate has been sanctioned by the Superintending Engineer, Indus Left Bank Division.

XIII, IRRIGATION—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 64. Moduling outlets in the Southern District, Jamrao Canal.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 4,800
Total	.. „ 4,800	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As reduction in the waterway of the sluices or providing profiles on the water courses has not proved successful in restricting the discharges to the designed figures in the water courses *ex*-Jamrao Minors, it is found very necessary to control the supply by means of modules constructed at the heads of outlets. Experience has proved that in the case of minors wholly moduled during past years, the supply is now very satisfactory right upto the tail. In the budget for 1923-24 a provision of Rs. 10,000 was made for providing modules at the heads of outlets *ex*-minors in the Northern District, Jamrao Canal. Another work in connection with Puran minor, Puran distributary and Dalor minor and distributary estimated to cost Rs. 9,820, is in progress and Rs. 6,020 are being provided for it in the next year's budget. The new item in question is for another sub-division.

Facts and figures in connection with the outlets are being collected by the Superintending Engineer, Indus Left Bank Division, and a type design will be approved by him for all.

ITEM 65. Constructing Second Class Inspection bungalow at 22nd mile, West Branch.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,670
Total	.. „ 2,670	Ultimate annual recurring	.. „ *Nil.*

Remarks.—There being no Inspection Bungalow for the Sub-divisional Officer and the Inspection staff at present, one is necessary for the efficient control of the regulation and inspection of the West Branch and irrigation under it. The work has been administratively approved in G.R. No. 6173, dated 11th November 1924, and the plans and estimate have been returned to the Superintending Engineer for disposal.

Fuleli Canal.

ITEM 66. Renewing the sluice in the tail of Wangiwah Escape.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 776
Total	.. „ 776	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The existing sluice in the tail of Wangiwah Escape was washed away last year by a breach in Karo Alibaharwah. It is, therefore, very necessary to reconstruct the sluice.

The work has been approved in G.R. No. 6190, dated 22nd August 1924, and the plans and estimate have been returned to the Superintending Engineer for disposal.

(2) *Unproductive—Dad Canal (including Ren Distributary).*

ITEM 67. Constructing karia sluices.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,000
Total	.. „ 1,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As there is deficiency of water in the tail of canals, it is very necessary to construct pakka sluices in place of kaicha karia heads on the karias in the upper reaches which are drawing water much in excess at present. The work is thus essential for the proper distribution of water.

Facts and figures for all the outlets are being collected by the Superintending Engineer, Indus Left Bank Division, and one type design will be sanctioned by him for all.

Baghar Canal.

ITEM 68. Constructing a landhi for canal establishment at Puricha.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,300
Total	.. „ 3,300	Ultimate annual recurring	.. „ *Nil.*

Remarks.—It is proposed to construct a new landhi at this place to replace the old one which is in a dilapidated condition and unfit for habitation. The landhi is very necessary for the efficient supervision of the Baghar Canal during the abkalani when breaches occur.

The plan and estimate for the work have been approved in G.R. No. 4609, dated 8th October 1923. The detailed estimate was sanctioned by the Superintending Engineer, Indus Right Bank Division, in November 1923.

XIII, IRRIGATION—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

DECCAN AND GUJARAT.

Wangroli Tank.

ITEM 69. Constructing a culvert at mile 5/4 on the Right Bank Canal of the

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 705
Total	.. „ 705	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As there is no culvert to allow the people as well as the cattle to cross the Right Bank Canal, specially during the monsoon, it is proposed to build one in order to remove this longstanding hardship. The work is of immediate and urgent necessity for local convenience, particularly of irrigators.

The plans and estimate for the work have been administratively approved by the Superintending Engineer, Northern Division, and technically sanctioned by the Executive Engineer, Kaira and Panch Mahals District.

Sahiat Tank.

ITEM 70. Constructing a field track culvert on Sheri distributary of the Left Bank Canal of the

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 441
Total	.. „ 441	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The culvert is urgently required to cross the distributary. It will remove the great inconvenience which is at present caused both to men and cattle particularly in the monsoon.

The plans and estimate for the work have been administratively approved by the Superintending Engineer, Northern Division, and technically sanctioned by the Executive Engineer, Kaira and Panch Mahals District.

Ekruk, Ashti, Koregaon and Pathri Tanks.

ITEM 71. Furnishing the Inspection Bungalows at Hiperga (Ekruk tank), Yeoti (Ashti tank), Koregaon (Koregaon tank) and Pathri (Pathri tank).

Recurring	.. Rs. *Nil.*	Non-recurring	..Rs. 2,915
Total	.. „ 2,915	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The Inspection bungalows in the Sholapur District are sadly lacking in furniture as some of them do not contain even furniture necessary for one set of rooms. This provision is therefore absolutely necessary and urgently required to remove the inconvenience caused at present to touring officers.

The estimates for furnishing these bungalows have been sanctioned in G.R. No. C. W.—17134, dated 5th October 1920.

Upper Man River Works.

ITEM 72. Widening the Bidal Feeder Channel by 5 feet and raising the banks on the down stream side.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 7,500
Total	.. „ 7,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As the supply of water in the Pingli tank, which is in a famine tract, is always inadequate, the improvement of the Bidal Feeder Channel is necessarily required to bring more water into the tank. The existing bed width of the Bidal Feeder is 10 feet and the side slopes 1½ to 1. In order to take full advantage of the sudden and scarce floods it is proposed to widen the bed by 5 feet on the hill side. This would allow more discharge and would thus assist in filling the Pingli tank early. The work is therefore of an urgent nature and the sooner it is carried out the better.

The work was approved in G. M. No. S.—62/2/14244, dated 1st August 1924, and the estimate was returned to the Superintending Engineer, Central Division, for disposal.

XIII, IRRIGATION—concld.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

Dharma Canal.

ITEM 73. Constructing a regulator to Alur branch of the canal and constructing a single pipe outlet to Havangi Branch of the Canal.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 800
Total	.. „ 800	Ultimate annual recurring	.. „ *Nil.*

Remarks.—At present there is no satisfactory arrangement for distributing water to the branches of the canal in proportion to requirements. It is therefore necessary to construct a masonry regulator to the Alur Branch, for ensuring efficient distribution of water. It is also necessary to provide earthenware pipe outlets to the Havangi Branch as at present irrigators draw off water from cuts resulting in uncontrolled distribution and waste of water. The works are very urgent and necessary but could not be started during 1924-25 for want of funds.

The estimate for constructing a regulator near Alur has been sanctioned by the Executive Engineer while that for a pipe outlet to Havangi Branch is under preparation and will be shortly sanctioned by the Executive Engineer.

Special Revenue Establishment.

ITEM 74. Two measurers at Rs. 35 per mensem each and 11 Khalasis at Rs. 14 per mensem each in the Satara District for two months.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 448
Total	.. „ 448	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Owing to scanty and untimely rainfall in recent years there is always a rush of applications for water for single watering, etc., in both the seasons and the sanctioned establishment of measurers and khalasis is found quite inadequate to finish the required measurement work in a reasonable time; as a consequence the assessment papers are very late in their submission to the Revenue authorities which is not at all satisfactory as this is sure to cause trouble and delay in making the recoveries in time.

ITEM 75. One canal chowkidar on Rs. 17 per mensem in the Pravara Canals District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 204
Total	.. „ 204	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The chowkidar is necessary to cope with the increased work due to development of irrigation. The Pravara Canals District is one of the heaviest in the Deccan. Now that the Lake Arthur Hill dam is approaching completion there will be more water available for the two Pravara Canals and irrigation on them is likely to develop rapidly.

ITEM 76. Meter readers, clerks, etc., required for Nira Right Bank Canal.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The following Revenue Establishment will be essential for the proper management of irrigation up to mile No. 37 of the new Nira Right Bank Canal which will start operation during the year :—

	Rs.
1 Meter reader at Rs. 30 per mensem for six months	180
2 Clerks at Rs. 50 per mensem each for six months	600
1 Clerk at Rs. 40 per mensem for six months	240
3 Measurers at Rs. 45 per mensem each for six months ..	810
6 Canal Inspectors at Rs. 30 per mensem each foor six months ..	1,080
6 Patkaris at Rs. 15 per mensem each for six months	540
2 Peons and one chowkidar at Rs. 15 per mensem each for six months.	270
5 Chowkidars for five stop gates at Rs. 15 per mensem each for six months.	450
6 Khalasis at Rs. 15 per mensem each for four months ..	360
Travelling allowance	470

		Rs.
Grand Total	Recurring ..	*Nil.*
	Non-recurring ..	64,359

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (Reserved).

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

A—IRRIGATION WORKS.

SIND.

Works under the control of the Indus River Commission.

Karachi Canals District.

ITEM 77. Constructing three sluices in miles 27-0, 25-5 and 43-6 of Mulchand Shahbunder Bund.

Recurring	..	..	Rs.	*Nil.*	Non-recurring	.. Rs.	7,000
Total	..	..	,,	7,000	Ultimate annual recurring	,,	*Nil.*

Remarks.—Owing to sluices having been damaged by erosion due to the current year's high abkalani, new sluices are absolutely necessary. The existing sluices are in a dangerous condition and must be replaced, as otherwise there is great danger of breaches developing and the whole country in the rear being inundated.

The approximate cost of the whole work is Rs. 15,000. Plans and estimate are under preparation.

ITEM 78. Constructing new double Moharies along Mulchand Shahbunder Bund.

Recurring	..	..	Rs.	*Nil.*	Non-recurring	.. Rs.	8,000
Total	..	..	,,	8,000	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—The work is urgently necessary to protect the bund from wave wash. If it is not taken in hand, the embankment would be cut right through resulting in a serious breach.

The plans and estimate for the work, which is estimated to cost Rs. 12,000 approximately, are under preparation.

ITEM 79. Lai Pitching in Belo loop of Mulchand Shahbunder Bund.

Recurring	..	..	Rs.	*Nil.*	Non-recurring	.. Rs.	5,000
Total	..	..	,,	5,000	Ultimate annual recurring	,,	*Nil.*

Remarks.—The work is urgently necessary to protect the bund from wave wash. If it is not taken in hand, the embankment would be cut right through resulting in a serious breach.

The plans and estimate for the work, which is estimated to cost Rs. 10,000 approximately, are under preparation.

ITEM 80. Raising Mulchand Shahbunder Bund, miles 20 to 29.

Recurring	..	..	Rs.	*Nil.*	Non-recurring ..	.. Rs.	8,000
Total	..	..	,,	8,000	Ultimate annual recurring	,,	*Nil.*

Remarks.—The work is necessary to keep the free board of the bund four feet above H. F. L. This free board is the minimum with which the embankment can be prevented from being over-topped by the river Indus in floods. Owing to the rise of flood levels this year, the free board has been reduced as low as six inches in places.

The plans and estimate for the work, which is estimated to cost approximately Rs. 24,000, are under preparation.

ITEM 81. Providing new berms to Mulchand Shahbunder Bund miles 20 to 29.

Recurring	..	..	Rs.	*Nil.*	Non-recurring	.. Rs.	5,000
Total	..	..	,,	5,000	Ultimate annual recurring	,,	*Nil.*

Remarks.—The work is necessary owing to heavy percolation of water which occurs when the embankment is not kept up to standard section. The work is essential for the safety of the bund.

The plans and estimate for the work, which is estimated to cost Rs. 10,000 approximately, are under preparation.

ITEM 82. Raising and strengthening Kokawari Bund miles 2-0 to 3-0.

Recurring	..	..	Rs.	*Nil.*	Non-recurring	.. .. Rs.	10,700
Total	..	..	,,	10,700	Ultimate annual recurring	,,	*Nil.*

Remarks.—The work is necessary to keep the free board of the bund four feet above H. F. L. This free board is the minimum with which the embankment can be prevented from being over-topped by the river Indus in floods. Owing to the rise of flood levels this year, the free board has been reduced as low as six inches in places.

The plans and estimate for the work, which is estimated to cost Rs. 10,702 approximately, are under preparation.

15, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 83. Raising Mulchand Shahbunder Bund, miles 42-4 to 52.

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	5,000
Total	..	..	„ 5,000	Ultimate annual recurring	..	„	*Nil.*

Remarks.—The remarks made against item 82 above apply to this item also.

The plans and estimate for the work, the latter amounting to Rs. 47,229 have been sanctioned by the Indus River Commission in its Resolution No. 48 dated 19th December 1924.

ITEM 84. Constructing 2nd Class Inspection Bungalow with outhouses and clerks' quarters at Kotalmo.

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	5,000
Total	..	..	„ 5,000	Ultimate annual recurring	..	„	*Nil.*

Remarks.—The existing bungalow has been greatly damaged by floods and is unfit for habitation. The bungalow is essential for the efficient maintenance and supervision of the river embankments and canals in this section.

Rough plans and estimate amounting to Rs. 17,650 for the work have been approved by the Indus River Commission.

ITEM 85. Constructing sluices in Belo Garko Baphi (Baghar Baphi).

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	2,000
Total	..	..	„ 2,000	Ultimate annual recurring	..	„	*Nil.*

Remarks.—New sluices are necessary owing to the existing ones having been damaged by the high abkalani. The existing sluices are in a dangerous condition and must be replaced as otherwise there is great danger of breaches developing and the whole country in the rear being inundated.

Plans and estimate for the work, which is estimated to cost Rs. 5,000 approximately, are under preparation.

ITEM 86. Raising and strengthening Baghar Uchito Bund, miles 24/6 to 26/1 and 27/2 to 29/3.

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	10,000
Total	..	..	„ 10,000	Ultimate annual recurring	..	„	*Nil.*

Remarks.—The work is necessary to keep the free board four feet above H. F. L. This free board is the minimum with which the embankment can be prevented from being overtopped by the river Indus in floods. Owing to the rise in flood levels this year, the free board has been considerably reduced in some places.

The plans and estimate for the work, which is estimated to cost Rs. 28,000 approximately, are under preparation.

ITEM 87. Raising and strengthening Sheikhani Bund.

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	3,000
Total	..	..	„ 3,000	Ultimate annual recurring	..	„	*Nil.*

Remarks.—The work has been necessitated owing to the rise in flood levels this year. There was a breach in this embankment.

The plans and estimate for the work, which is estimated to cost Rs. 3,000 approximately, are under preparation.

ITEM 88. Raising Baghar Uchito Bund from mile 0/0 to 0/1, 10/3 to 11/3 and 13/3 to 24/6.

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	10,000
Total	..	..	„ 10,000	Ultimate annual recurring	..	„	*Nil.*

Remarks.—The remarks made against item 86 above apply to this item also.

Plans and estimate for the work, which is estimated to cost Rs. 20,000 approximately, are under preparation.

ITEM 89. Raising Baghar banks above Head Regulator to standard section.

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	50,000
Total	..	..	„ 50,000	Ultimate annual recurring	..	„	*Nil.*

Remarks.—The Baghar Baphis or canal bunds are portions of the river defences and have never been brought up to standard section or free board with the result that they breached early during the high floods this year. It is, therefore, absolutely necessary for the protection of the country to bring the embankments above the new Baghar Head Regulator to standard section and free board.

Plans and estimate for the work which is estimated to cost Rs. 1,00,000 approximately, are under preparation.

15, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

Begari Canals District.

ITEM 90. Sand coring Gouspur loop for two miles.

Recurring	..	.. Rs.	*Nil.*	Non-recurring	.. Rs.		7,000
Total	..	.. „	7,000	Ultimate annual recurring	.. „		*Nil.*

Remarks.—The front bund has been eroded and it is necessary now to rely solely on the rear Gouspur loop which is badly attacked by 'kalar' in a length of two miles and is in a dangerous condition. It is essential that this length should be sand cored to prevent a serious disaster.

Plans and estimate for the work, which is estimated to cost Rs. 10,000 approximately, are under preparation.

ITEM 91. Raising and strengthening Gouspur loop, miles 0 to 2.

Recurring	..	.. Rs.	*Nil.*	Non-recurring	.. Rs.		11,000
Total	..	.. „	11,000	Ultimate annual recurring	.. „		*Nil.*

Remarks.—Owing to the front bund having been eroded, it is essential that the first 2 miles of the Gouspur loop should be raised, as otherwise there is a danger of the embankment being overtopped which would result in a serious disaster.

Plans and estimate for the work, which is estimated to cost Rs. 20,000 approximately, are under preparation.

Fuleli Canals District.

ITEM 92. Pitching Jamshora Front Bund.

Recurring	..	.. Rs.	*Nil.*	Non-recurring	.. Rs.		1,100
Total	..	.. „	1,100	Ultimate annual recurring	.. „		*Nil.*

Remarks.—The work is necessary for protecting the bund from wave wash. The embankment was almost cut through this year by wave wash, owing to the high river which overtopped the existing pitching, which therefore requires raising and repairing.

The estimate amounting to Rs. 1,129 for the work is ready and will be sanctioned by the Indus River Commission.

ITEM 93. Raising and strengthening bunds in the Fuleli Canals District.

Recurring	..	.. Rs.	*Nil.*	Non-recurring	.. Rs.		66,000
Total	..	.. „	66,000	Ultimate annual recurring	.. „		*Nil.*

Remarks.—Owing to the abnormally high inundation of the river Indus this year, serious damage has been caused to many bunds in the Fuleli Canals District and it is proposed to make a lump sum provision of Rs. 66,000 for raising and strengthening them. The specific works on which this amount will be spent cannot be decided just now. The works are, however, absolutely necessary for the safety of the country which is protected by these bunds.

Plans and estimates for these works will be shortly taken in hand.

Nasrat Canals District.

ITEM 94. Extensions and improvements to bunds.

Recurring	..	.. Rs.	*Nil.*	Non-recurring	.. Rs.		74,000
Total	..	.. „	74,000	Ultimate annual recurring	.. „		*Nil.*

Remarks.—It is proposed to make this lump sum provision for the Left Bank River Embankment system. This work is found to be urgently necessary from the experience gained of this year's abkalani. It is also essential for protecting the area commanded by the Lloyd Barrage from inundation; in fact without it the Barrage system of irrigation would be impossible. Owing to the absence of this embankment, the river Indus breached right across the Dad Canal this year and inundated the Moro and Sakrand talukas in Sind entailing great loss of property and Government revenue.

Plans and estimate for the work will shortly be taken in hand.

15, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

KHIRTAR HEAD DIVISION.—(Lloyd Barrage and Canals Construction.)

ITEM 95. Contour survey of the portion of Begari Canal coming under the Begari Remodelling Scheme.

Recurring	..	.. Rs. *Nil.*	Non-recurring	... Rs.	45,000
Total	..	.. „ 45,000	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The survey in question is to be carried out for preparing the project for remodelling the Begari Canal from head to mile 54 which is estimated to cost Rs. 18 lakhs. The remodelling has been necessitated by the construction of the proposed 'Khirtar' and 'Begari Rice' branches *ex* the North Western Perennial and Central Rice Canals, respectively, of the Lloyd Barrage and Canals Project. Numerous proposals have been made in the past for remodelling the existing Begari Canal owing to the defective supply and levels to branches in the first 50 miles and several new distributaries have been proposed from time to time. The 'Khirtar' and 'Begari Rice' branches mentioned above will cut the Begari Canal at its 55th mile and will feed the whole Begari system below this point. The average discharge of the existing Begari Canal here is about 2,400 cusecs and the whole of this water will become available for extensions and improvements in the first 54 miles of the canal. In order to utilise this water, it is proposed to remodel the first 54 miles of the Begari Canal by constructing new distributaries and a regulator at mile 28 at a total cost of about Rs. 18 lakhs. The project will bring an additional area of about 50,000 acres under cultivation and is expected to yield a return of 5 per cent. and 8·33 per cent. on the capital invested in the 5th and 9th years after completion respectively.

As regards the urgency of the work, it may be stated that the actual construction of the remodelled Begari Canal must be completed by the year 1929 when it is probable that the Khirtar Branch which cuts the Begari will be receiving water. It is, therefore, absolutely necessary to take the survey work in hand next year. If there is any further postponement, there is likely to be considerable loss of revenue and there will be very serious difficulty in working the remnant of the Begari Canal as the head regulator thereof would not probably be able to stand such a great cut-off. The survey will be carried out by the Executive Engineer, Khirtar Head Division, under the supervision of the C.E., L.B., and C.C. The question whether the cost of the project should be charged to the L.B. and C.C. Project or not will be decided after it is prepared and submitted to Government.

The estimate for the survey amounting to Rs 51,524 was sanctioned in G. R. No. 3993, dated 8th January 1925.

DECCAN AND GUJARAT.

Ahmedabad District.

ITEM 96. Improvements to the Gam Tank at Nani Kumad, taluka Viramgam.

Recurring	..	.. Rs. *Nil.*	Non-recurring	.. Rs.	1,250
Total	..	.. „ 1,250	Ultimate annual recurring	.. „	*Nil.*

Remarks.—There being no outlets for irrigation, the cultivators make cuts in the bank of the tank and fill them up again after the monsoon is over. This being objectionable 4 pipe outlets at suitable places are proposed. These will facilitate irrigation of 83 acres and 2 gunthas assessed to Himayat.

The plans and estimate for the work have been administratively approved by the Superintending Engineer, Northern Division, and technically sanctioned by the Executive Engineer, Ahmedabad District.

Kaira and Panch Mahals District.

ITEM 97. Completing the Charchhoda Amli Tank, taluka Dohad.

Recurring	..	.. Rs. *Nil.*	Non-recurring	.. Rs.	15,000
Total	..	.. „ 15,000	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The construction of the tank was first taken up for relieving distress in the locality during the scarcity of 1912 and 1919. The original plans and estimates were sanctioned in G.R. No. F.-8172, dated 9th September 1912 for Rs. 1,04,300 at normal rates and Rs. 1,45,675 at famine rates and an expenditure of Rs. 1,13,767 has already been incurred to date. The earthen dam already completed has several ruts and hollows, the waste weir open channel has been badly scoured and requires immediate protection and it is proposed also to provide a masonry outlet 2′ × 3′ instead of 12″ pipe outlets provided at different places in the sanctioned estimate. The canal excavated by famine labour is also to be completed. As Government have already spent over a lakh of rupees on the work, it is proposed to complete it. If it is not completed the work already done by famine labour will be wasted.

The plans and estimate, the latter amounting to Rs. 22,383 for completing the tank have been sanctioned in G. R. No. 6472, dated 20th October 1924.

15, IRRIGATION (Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

Sholapur District.

ITEM 98. Furnishing the Inspection Bungalow at Wadshivne.

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	509
Total	..	..	„ 509	Ultimate annual recurring	..	„	*Nil.*

Remarks.—The Inspection bungalows in the Sholapur District are sadly lacking in furniture as some of them do not contain even furniture necessary for one set of rooms. This provision is therefore absolutely necessary and urgently required to remove the inconvenience caused at present to touring officers.

The estimate for the work amounting to Rs. 509 has been sanctioned in G. R. No. C.W.—17134, dated 5th October 1920.

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Surat and Broach District.

ITEM 99. Providing a masonry culvert over the drainage channel on the Wagra Keshwan Road near Pahaj village, taluka Waghra.

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	2,100
Total	..	..	„ 2,100	Ultimate annual recurring	..	„	*Nil.*

Remarks.—The existing kacha road from Wagra to Keshwan crosses Pahaj branch of the Ora Vachhiad village channel near Pahaj village. This branch is 6′ wide with side slopes 1 to 1. During the monsoon, flood water remains in the channel from 4′ to 6′ above the bed and it is then not possible for villagers with bullocks and other agricultural implements to cross it. It is therefore proposed to construct a 8′ wide masonry culvert.

The plans and estimate for the work have been administratively approved by the Superintending Engineer, Northern Division, and technically sanctioned by the Executive Engineer.

ITEM 100. Constructing a protective bund at Suwa in Wagra taluka of the Broach District.

Recurring	..	..	Rs. *Nil.*	Non-recurring	..	Rs.	7,900
Total	..	..	„ 7,900	Ultimate annual recurring	..	„	*Nil.*

Remarks.—The bund is absolutely necessary for shutting out salt water from agricultural land. 94 acres of such land have already been rendered useless by the action of salt water and 32 acres of damaged land have remained unoccupied. More damage to other agricultural land is likely to be caused if the bund is not built.

The work has been administratively approved in G. R. No. 4114, dated 13th September 1924, and the plans and estimate have been sanctioned technically by the Superintending Engineer, Northern Division.

			Rs.
Grand Total ..	Recurring	..	*Nil.*
	Non-recurring	..	3,59,559

22, GENERAL ADMINISTRATION (Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—Honourable Mr. H. S. LAWRENCE.

ITEM 101.

(1) Pay of a Treasury Officer (Huzur Deputy Collector) for the Nawabshah Treasury at Rs. 300 per mensem (minimum pay of the last grade of Deputy Collectors).

Recurring ..	.. Rs.	3,300	Non-recurring ..	.. Rs.	*Nil.*
Total ..	.. „	3,300	Ultimate annual recurring ..	„	9,948*

(2) Cost of Establishment for the new Treasury at Nawabshah.

Recurring ..	.. Rs.	11,000	Non-recurring ..	.. Rs.	*Nil.*
Total ..	.. „	11,000	Ultimate annual recurring ..	„	13,013*

(3) Expenditure on account of furniture, service postage and telegrams and contract contingencies.

Recurring ..	.. Rs.	7,550	Non-recurring ..	.. Rs.	8,000
Total ..	.. „	15,550	Ultimate annual recurring ..	„	7,550

Remarks.—In 1920 the Auditor General drew attention to the inefficiency of the working of the Hyderabad Treasury, where the number of irregularities in 1916-17, 1918-19 and 1919-20 was the highest for the whole Presidency. The Collector of Hyderabad pointed out that owing to the fact that the Hyderabad Treasury had to do the work of Nawabshah District, work was too heavy for the present staff and an increase would be necessary. In the meantime the Accountant General pointed out that the Auditor General desired that a Treasury should be opened in the Nawabshah District considering apart from all other considerations the fact that the Revenue of Nawabshah District was Rs. 15 lakhs, and that the Hyderabad Treasury was 100 miles distant rendered a separate Treasury at Nawabshah necessary. The matter was further examined by the Accountant General who again in 1922 pressed the opening of this treasury on the Local Government and pointed out that under Treasury Order No. 4 there should be a treasury in every district, unless the Auditor General directed otherwise. It is therefore necessary to open a new Treasury at Nawabshah. As is shown below this will result in some saving in establishment in Hyderabad Treasury instead of additions to the Hyderabad establishment which would otherwise have been necessary. It is proposed that the Treasury should be in charge of a Huzur Deputy Collector, and provision for 11 months for this post at the minimum pay of Rs. 300 a month of the lowest grade of Deputy Collectors is proposed. The details of the other establishment required for the new Treasury are as follows :—

	Grade pay.	Average cost.
	Rs.	Rs.
Head Accountant	200—10—250	237
Deputy Accountant	150— 5—200	183
Second Clerk	85—5/2—100	96
Four Clerks, each on	30—5/2— 80	220
Vernacular Branch—		
One Head Munshi and three Munshis, each on ..	30—5/2— 80	220
Book Binder	30—1/2— 40	35
Public Works Department—		
One Clerk	85—5/2—100	96
Two Clerks, each on..	30—5/2— 80	110
Treasurer's Department—		
One Treasurer	150— 5—200	183
One Shroff and two Munshis, each on	30—5/2— 80	165
Record Department—		
One Daftarband	30—5/2— 80	55
Menials—		
One Naik	18	18
Five peons, each on	17	85
Two Farashes, each on	16	32
One Sweeper	16	16
		1,751

* The figures are based on average cost of the respective posts.

22, GENERAL ADMINISTRATION (Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honourable Mr. H. S. LAWRENCE.

This strength of the establishment proposed above is less than that employed in the Mirpurkhas, Sukkur or Larkhana Treasury as the number of Sub-Treasuries in the Nawabshah District is smaller, and the miscellaneous work involved is less than at other treasuries. On opening of a treasury at Nawabshah it will be possible to reduce the following hands in the Nawabshah District and at the Hyderabad Treasury :—

	Grade of pay.	Average cost.
Nawabshah District—	Rs.	Rs.
One Deputy Accountant	150— 5—200	183
Three Clerks, each on	30—5/2— 80	165
Hyderabad Treasury—		
Four Clerks, each on	30—5/2— 80	220
	Total reduction ..	568

The net financial effect of the above proposals is (Rs. 1,751—568 = 1,183 × 11 months =) Rs. 13,013 on average rates of pay. The total cost of the establishment at the initial rates of pay after taking into account the reduction also at initial rates amounts to (Rs. 1,271 — 360 = 911 × 11 months =) Rs. 10,021. It is proposed to provide Rs. 11,000 for the establishment for 11 months of next year, as some hands with previous experience of Government Treasuries will be required for the new Treasury and it may not be possible to entertain all clerks on initial rates of pay. Besides provision of pay of establishment, it is estimated that there will be a non-recurring expenditure of Rs. 8,000 for furniture and recurring annual expenditure of Rs. 4,550 for Service Postage and Telegrams and Rs. 3,000 for contingencies.

ITEM 102. Appointment of an Accounts Officer on special duty for a local examination of accounts of contingent expenditure maintained in the disbursing offices.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 24,000
Total	.. ,, 24,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The Auditor General has suggested that a local examination of the accounts of the disbursing officers in this Presidency may possibly result in large savings annually in the contingent expenditure. On the advice of the Accountant General, this Government proposes to place an officer of the Indian Audit and Accounts Service on special duty. As it will be necessary to examine the accounts closely of most of the important offices in the various Departments of Government to find out where savings can be effected, it is expected that the special duty will last at least for a year. A lump provision of Rs. 24,000 has accordingly been made in next year's budget on account of the pay, travelling allowance, clerical and menial establishment, etc., of the officer.

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

ITEM 103. Cost of cataloguing the Secretariat Library.

Recurring	.. .. Rs. *Nil.*	Non-recurring	.. Rs. 500
Total	.. .. ,, 500	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The Secretariat Library which at present consists of 15,000 books is being overhauled and reorganised with a view to enhancing its value to the Secretariat Departments. It is felt that it would not be sufficient to bring up to date the Catalogue at present in use of which there is only one copy. It is proposed to re-catalogue the books on a more scientific basis and to introduce the card system. This will involve the purchase of cards and steel cabinets which will cost about Rs. 500.

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

ITEM 104. Purchase of furniture for the office of the Commissioner in Sind.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,000
Total	.. ,, 1,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—Rs. 1,000 are required for the replacement of unserviceable articles as the condition of the furniture in the office of the Commissioner in Sind is unsatisfactory. Chairs and cupboards are most urgently needed. In view of the need for economy no application for funds was made hitherto but the matter cannot be further deferred as serious inconvenience is being caused.

22, GENERAL ADMINISTRATION (Partly Reserved and Partly transferred)—concld.

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

ITEM 105. Purchase of a tent for the office of the Commissioner, Northern Division.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,000
Total	.. „ 1,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The tents purchased for the use of the office of the Commissioner, Northern Division, in 1907 have become quite unserviceable and it is necessary to replace them by new ones. Owing to financial stringency the Commissioner did not propose to replace the tents all at once, but intended to spread the expenditure over three or four years and requested sanction to the purchase of one tent only at a cost of Rs. 1,000. The proposal was approved administratively in November 1922. But owing to financial economy the provision was omitted during the last and current years. The expenditure is necessary and cannot be further avoided without great inconvenience.

		Rs.
Grand Total ..	Recurring ..	21,850
	Non-recurring ..	34,500

24, ADMINISTRATION OF JUSTICE (*Reserved*).

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

ITEM 106.

	Rs.
Additional Judge, Court of Small Causes, Karachi, on Rs. 700 per mensem for 6 months	4,200
One clerk on Rs. 75 for 6 months	450
One clerk on Rs. 40 for 6 months	240
One bailiff on Rs. 25 for 6 months	150
Two peons on Rs. 20 each for 6 months	240
Contingencies at Rs. 25 per mensem	150
Total	5,430

Recurring	Rs. *Nil*	Non-recurring	Rs. 5,430
Total	„ 5,430	Ultimate annual recurring	„ *Nil.*

Remarks.—The heavy pressure of work in the Court of Small Causes at Karachi makes it imperative to render some assistance to the Small Cause Court Judge. The statistics given below show that the institution of suits in the Court of Small Causes at Karachi has been steadily rising since 1917 :—

Year.	Institution.	Disposal.	Arrears.	Pending over a year.
1917	2,619	2,665	599	28
1918	3,229	2,805	1,023	36
1919	3,935	3,852	1,106	57
1920	4,165	3,964	1,307	74
1921	4,504	4,429	1,382	94
1922	5,246	5,036	1,592	119
1923	5,161	5,164	1,589	132

2,602 suits were filed till the 30th June 1924 as against 2,498 on the corresponding date in 1923 and the arrears on the same date were 1,594 as against 1,518 on the corresponding date in 1923, and 599 at the end of the year 1917. The number of suits pending for more than a year as it stood on 30th June 1924 has reached 160. The volume of work which these figures disclose will be further increased as the work of the Cantonment Small Causes Court has been transferred to the Karachi Small Causes Court and as the Small Causes Court Judge has been appointed Commissioner under the Workmen's Compensation Act. To enable the Judge to clear of arrears and to cope with the increase of work the appointment of an extra Judge for 6 months is proposed.

ITEM 107.

	Rs.
One Mukhtyarkar to hold the post of Additional City Magistrate—	
Pay { Rs. 200—$\frac{15}{2}$—260 .. .. / Rs. 275—15—350 .. .. }	2,200
One clerk on Rs. 30—$\frac{5}{2}$—80	330
One peon on Rs. 16 per mensem with house rent allowance of Rs. 3 per mensem and local allowance of Re. 1 per menem. (Total Rs. 20 per mensem)	220
Petty supplies	100
Furniture	100

Recurring	Rs. 2,850	Non-recurring	Rs. 100
Total	„ 2,950	Ultimate annual recurring	„ 5,500

Remarks.—It is proposed to appoint an additional City Magistrate at Hyderabad (Sind) to relieve the congestion of work in the courts at Hyderabad. The following statement of cases disposed of during the years 1921—23 will show that the magisterial work at Hyderabad has materially increased :—

	City Magistrate, Hyderabad.			Mukhtyarkar, Hyderabad.			Head Munshi, Hyderabad.		
	1921	1922	1923	1921	1922	1923	1921	1922	1923.
Indian Penal Code.	646	677	893	54	85	164	30	146	98
Other Acts ..	190	250	137	5	18	22	1	14	8
Dismissed under section 203.	116	100	73	*Nil.*	*Nil.*	*Nil.*	*Nil.*	*Nil.*	*Nil.*

It has also become necessary to provide for the magisterial work arising in the Cantonment Area. Under the circumstances the appointment of an additional City Magistrate at Hyderabad with the necessary establishment has become imperative.

24. ADMINISTRATION OF JUSTICE (*Reserved*)—contd.

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

ITEM 108. Grant of a revised scale of pay (Rs. 1,000—50—1,500) to the Presidency Magistrates other than the Chief Presidency Magistrate.

Recurring	.. Rs.	7,700	Non-recurring	.. Rs.	*Nil.*
Total	.. „	7,700	Ultimate annual recurring	„	34,200

Remarks.—This House passed a resolution moved by Mr. Dabholkar at the meeting held on 18th March 1924 recommending that the pay of the Presidency Magistrates other than the Chief Presidency Magistrate be raised to Rs. 1,000—50—1,500. The resolution was accepted by Government and the sanction of the Secretary of State to the proposed increase has now been received. In giving effect to the scheme the various incumbents of the posts will be entitled to draw pay in the revised scale at rates mentioned in column 3 of the following statement, *i.e.*, at the rates next above their respective salaries, on the 1st April 1925, the date from which it is proposed to give effect to the revision :—

1	Provision under the existing scale. 2	Provision under the new scale. 3	Increase per mensem. 4
	Rs.	Rs.	Rs.
2nd Presidency Magistrate	1,250	1,300	50
3rd Presidency Magistrate	1,000	1,050	50
4th Presidency Magistrate	800	1,000	200
5th Presidency Magistrate	800	1,000	200
Additional Presidency Magistrate ..	800	1,000	200

Total increase in expenditure per mensem Rs. 700 or Rs. 7,700 for 11 months from 1st April 1925 to 28th February 1926.

ITEM 109. Office allowance to Solicitor to Government.

Recurring	.. .. Rs.	5,500	Non-recurring	.. Rs.	*Nil.*
Total	.. .. „	5,500	Ultimate annual recurring	.. „	12,000

Remarks.—The expenses of the Government Solicitor's office were comparatively small in 1870 when his salary was fixed. The Solicitor to Government is now practically a whole-time Government servant and his establishment is engaged exclusively on Government work. In 1900 his expenditure on establishment was Rs. 409 per mensem. The cost in 1922 was over Rs. 1,000 per mensem : but owing to financial stringency he was given temporary relief to the extent of only Rs. 500 per mensem. The expenditure on establishment has since gone up much higher and is now about Rs. 1,700 per mensem. He has to pay enhanced rent for the new premises to which his office has been moved owing to over-crowding in the old building in which it was accommodated. It is therefore intended to increase his office allowance from Rs. 500 to Rs. 1,000 per mensem.

ITEM 110. Creation of a New Judicial District for Kaira.

Recurring	.. Rs.	6,222 (for 2 months)	Non-recurring	.. Rs.	9,518
Total	.. „	15,740 (for 2 months only)	Ultimate annual recurring	.. „	42,728
District Judge's pay.			Office equipment	.. „	9,150
Less pay of one Assistant Judge's post to be abolished	.. „	1,800	Removal of records and other charges	.. „	368
Establishments	.. „	3,638			
Contract Grant	.. „	367			
Service Postage and Stamps	.. „	417			

Remarks.—The District Judge of Ahmedabad, being in charge not only of the Civil and Criminal work of Ahmedabad and Kaira but also of the Civil Work of the Panch Mahals District, is not able to devote to the work of the Kaira District anything approaching the attention which it requires. The over centralization of judicial business in Ahmedabad is a grave hindrance to its prompt despatch, and the loss of time and the general inconvenience caused by travelling

24. *ADMINISTRATION OF JUSTICE*—(*Reserved*)—concld.

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

to and fro between Ahmedabad and Nadiad are a further hindrance. In these circumstances and in view of the Civil and Criminal statistics, the Secretary of State sanctioned in 1921 the Scheme for the constitution of a separate District and Sessions Judgeship for the Revenue District of Kaira. The Scheme had, however, been postponed during the years 1921-22, 1922-23 and 1923-24 owing to acute financial stringency.

It was proposed to start the District Court in 1924 with Nadiad as Headquarters. Nadiad is the largest town in the Kaira District having a population of 30,000, is only 10 miles by a motor road from Kaira. It is in the centre of the Kaira District. The bungalows for the Judges have been completed but the Court at Nadiad has not been begun owing to the adverse vote of the Council in 1924. Numerous petitions of protest have been received against the rejection of the budget provision and resolutions were tabled at the last July and October Sessions for the immediate establishment of the Court at Nadiad. They were not reached for want of time. If the Court is started at Nadiad there would be substantial savings in *bhatta* and travelling allowances to witnesses and Police Escorts and an immense saving of time and trouble to other public officials attending periodical Sessions.

ITEM 111. Creation of a New Judicial District for East Khandesh.

Recurring	.. Rs. 10,973	Non-recurring	.. Rs. 11,000
Total	.. „ 21,973	Ultimate annual recurring	.. „ 30,946
	(for 6 months only)		
District Judge's pay.		Furniture	.. „ 10,000
Less cost of Assistant Judge's post to be abolished	Rs. .. „ 3,600	Carriage of records	.. „ 1,000
Establishments	.. „ 7,134		
Contract Grant	.. „ 239		

Remarks.—It is generally admitted that, where Revenue districts are of the areas usual in this Presidency, it is desirable that each should be as far as possible self-contained; in other words that each should have a complete judicial as well as Revenue and Police establishments. The High Court have more than once brought to the notice of Government that the administrative side of a Judge's work deserves far more attention than has hitherto been accorded to it. It is observed that where the area within the jurisdiction of a single judge exceeds reasonable limits his supervision over what may be termed the outside work of his Court necessarily loses efficiency. In these circumstances the Secretary of State sanctioned in 1921 the scheme for the constitution of a separate District and Sessions Judgeship for the Revenue District of East Khandesh. The Scheme had, however, been postponed during the years 1921-22, 1922-23 and 1923-24 owing to acute financial stringency. The East Khandesh District has a large population and the Civil and Criminal statistics for the District show that there is ample work to occupy a District Judge. The Courts and bungalows have not been begun but temporary accommodation is available at Jalgaon. The budget provision for establishment for the Court was withdrawn in 1924 on refusal of the vote for Nadiad. If the Court is started with headquarters at Jalgaon, savings in respect of *bhatta* and travelling allowance will be substantial and the inconvenience to the public will be much lessened. Resolutions for the establishment of the Court were not reached in last July and October Sessions owing to want of time.

		Rs.
Grand Total	Recurring	33,245
	Non-recurring	26,048

25, JAILS AND CONVICT SETTLEMENTS (*Reserved*).

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

ITEM 112. Tents to replace old and condemned ones.

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	5,500
Total	.. „	5,500	Ultimate annual recurring	.. „	*Nil.*

Remarks.—Sixty tents each measuring 14′×14′ and holding 14 prisoners are required to replace old ones for the purpose of relieving over-crowding in case of emergency or epidemics in jails.

ITEM 113. Sholapur New Settlement (Umedpur)

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	34,433
Total	.. „	34,433	Ultimate annual recurring.	„	*Nil.*

Remarks.—The details of the above provisions are as shown below :—

	Rs.
(*a*) Boys' Home	7,664
(*b*) Girls' Home	7,969
(*c*) Lock-ups	2,400
(*d*) Store room and yard including carpenter's and smith's shop	4,900
(*e*) Bathing place for school children including tank and wind mill for raising the water..	2,000
(*f*) Acquisition of land ..	9,500

The above-mentioned buildings are required in the Umedpur Settlement whether the transfer of Kalyanpur Settlement to Umedpur takes place or not. The number of settlers in Umedpur (2,295) is already greater than in Kalyanpur (1,800). The Manager's residence is already in Umedpur and the residence of the Lady Superintendent is also under construction there. Hence it is essential that much of the work should be centred there.

The Lady Superintendent has been doing invaluable work in connection with the Boys' Home for boys who avoid school or who wander about the bazar for no good purpose or who run off to other places such as Bombay City. She urgently needs a building for the Boys' Home and another for the girls.

Settlers can be locked up for 3 days for offences against the Settlement rules. This minor punishment is very valuable and saves Government much expense in petty cases which would otherwise have become magisterial cases. Most other settlements already have lock-ups and Umedpur Settlement has none yet.

A store room and yard including carpenter's and smith's shop are very necessary in the Umedpur Settlement, as in the case of other large settlements, in view of the fact that the Settlement undertakes their own repairs in the Settlement and has many articles which require to be kept in a store room.

A bathing place for children is also necessary in this Settlement in view of a large number of children. A bathing place has been provided in most other Settlements.

A provision of Rs. 9,500 is necessary for the expansion of the Umedpur Settlement by natural growth, or by transfer of the Kalyanpur Settlement, and for the acquisition of an area in which the water supply obtained by sinking a well will be absolutely certain for any likely population, it is necessary to acquire some of the surrounding land.

ITEM 114. Bijapur Industrial Settlement—Latrines and Urinals for Schools.

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	650
Total	.. „	650	Ultimate annual recurring	.. „	*Nil.*

Remarks.—There are no latrines and urinals for the school and these are urgently needed.

ITEM 115. Gadag Industrial Settlement.

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	16,916
Total	.. „	16,916	Ultimate annual recurring.	„	*Nil.*

Remarks.—The details of the above provision are as shown below :—

	Rs.
(*a*) Manual Training School ..	7,477
(*b*) Teachers' Quarters ..	6,339
(*c*) Carpentry Factory ..	3,100

25, JAILS AND CONVICT SETTLEMENTS (*Reserved*)—contd.

MEMBER IN CHARGE.—Honourable Sir MAURICE HAYWARD.

Remarks.—Manual training is an integral part of the Settlement school training and Gadag Settlement needs a building for this work.

It is necessary to construct quarters for 4 teachers which will provide sufficient accommodation for the teachers who should be resident. Most of them have to live off the Settlement. A carpentry factory run on commercial lines is an important part of most of the large settlements, as it affords training for the lads apprenticed to carpentry. There is no suitable building for this purpose in this Settlement.

ITEM 116. Hubli Industrial Settlement.

Recurring	Rs. *Nil.*	Non-recurring ..	Rs. 23,962
Total	„ 23,962	Ultimate annual recurring .	„ *Nil.*

Remarks.—The details of the above provision are as shown below :—

	Rs.
(*a*) Latrines, Urinals and Gutters	7,084
(*b*) Two Children's Homes ..	9,100
(*c*) Dispensary	7,778

Hubli is a growing and prosperous Settlement and needs more sanitary arrangements. Hence provision is made for latrines, urinals and gutters.

Buildings for two Children's Homes are needed, as the Homes are actually in existence and are at present located in buildings intended and needed for servants' quarters and for the Settlement staff.

A dispensary is quite necessary for this Settlement. It is at present held in two small rooms intended for settlers. These rooms are very unsuitable for the purpose of a dispensary.

ITEM 117. Khanapur Settlement : Three quarters for the Police on deputation.

Recurring	Rs. *Nil.*	Non-recurring ..	Rs. 4,100
Total	„ 4,100	Ultimate annual recurring ..	„ *Nil.*

Remarks.—There are 3 policemen on deputation to this Settlement. They are housed in temporary mud buildings which are now in a delapidated condition not worth repairing. These quarters are very necessary.

ITEM 118. Revision of the pay of non-Indian Medical Service Superintendents of Prisons and Jailors.

Recurring ..	Rs. 13,300	Non-recurring ..	Rs. *Nil.*
Total ..	„ 13,300	Ultimate annual recurring ..	„ 40,000

Remarks.—When the scales of pay of officers were generally revised, a provisional 20 per cent. increase was allowed to non-Indian Medical Service Superintendents of Prisons pending the consideration of the recommendations of the Indian Jail Committee. A revised scale of pay is now to be introduced commensurate with the onerous duties and responsibilities of this class of officers.

The existing scales of pay of Superintendents of District Prisons range between Rs. 360 and 720 and those of the Superintendents of Central Prisons between Rs. 720 and 1,020. The Indian Jails Committee recommended a scale of Rs. 500—25—750 for the former and it is proposed to sanction it. The Committee has made no specific recommendation for the scale of pay of non-Indian Medical Service Superintendents of Central Prisons and in view of their heavier duties, it is proposed to sanction it at Rs. 800—50—1,100. The extra cost for the next year will be about Rs. 4,500.

It is also proposed to revise the grades of jailors of prisons and sub-jails. There are 39 posts of jailors which according to the existing scale are divided into as many as 12 grades carrying a pay from Rs. 40 to 375. With a view to secure a uniform scale it is proposed to divide the posts into three groups, carrying a pay of Rs. 55—90 for Sub-Jails ; Rs. 100—5—200, and Rs. 250—5—290—10—350 for prisons with an allowance attached to Central Prisons. The extra cost for the next year will be about Rs. 8,800.

		Rs.
Grand Total ..	Recurring ..	13,300
	Non-recurring ..	85,561

26, POLICE (Reserved).

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

ITEM 119. Additional establishment on account of proposed amalgamation of the Moto Vehicle and Public Land Conveyance Departments.

Recurring ..	.. Rs. 22,000	Non-recurring ..	.. Rs. 2,000
Total ..	.. „ 24,000	Ultimate annual recurring	.. „ 27,164

Remarks.—The present staff of the Motor Vehicle Department and particularly the present staff of the Public Land Conveyance Department are barely sufficient to cope with the work of inspecting, testing and issuing licenses for motor vehicles and other land conveyances. The Public Land Conveyance Department in particular was re-constituted so long ago as 1906; since then, 16 years have elapsed and the number of conveyances has increased by 21 per cent.; yet the staff has remained numerically the same. The chief work moreover lies in the control of hack victorias which show an increase since then of 88 per cent.

Present staff of the Motor Vehicles Department.	*Present staff of the Public Land Conveyance Department.*
1 Superintendent (who is also in charge of the Arms Department).	1 Inspector.
3 Inspectors.	1 Deputy Inspector.
11 Clerks.	1 Sergeant.
1 Reserve Clerk.	6 Constables.
	4 Clerks.

It is now proposed to combine the two departments under 1 Superintendent (who will also be in charge of the Arms Department), to substitute 1 Inspector for the Deputy Inspector, and to increase the strength of the combined departments by 2 Sergeants, 3 Sub-Inspectors and 4 clerks (including 1 leave reserve clerk). The total strength of the combined Departments will be as follows:—

1 Superintendent (who will also be in charge of the Arms Department).
5 Inspectors.
3 Sergeants.
3 Sub-Inspectors.
6 Constables.
18 Clerks.
2 Leave Reserve Clerks.

The extra cost on account of the pay and allowance of the proposed additional staff during the next year amounts to Rs. 24,000 (Rs. 22,000 recurring and Rs. 2,000 non-recurring). The extra cost can be met from the combined receipts of the two departments, which for the year 1922-1923 amounted to Rs. 1,46,206 and for the year 1923-1924 to Rs. 1,25,371. The total expenditure of the combined departments with the proposed increased staff is estimated at Rs. 1,35,360; while the total departmenal receipts for the year 1924-1925 have been estimated at Rs. 1,65,000. Since, however, under the audit rules departmental receipts cannot be utilised towards departmental expenditure, the proposed provision is included in the list of new items for the next year. Government is of opinion that the proposed combination of the two departments and the consequent co-ordination of their activities under 1 Superintendent with the proposed increase in the strength of the staff will greatly strengthen the control over motor vehicles and land conveyances and tend materially to improve the existing traffic conditions of the Bombay Streets.

ITEM 120. Temporary establishment for the registration of members of criminal tribes in Bombay City.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 8,000
Total ..	.. „ 8,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The following tribes residing in Bombay City have recently been declared Criminal Tribes under section 3 of the Criminal Tribes Act:—

(1) Bhamptas, (2) Mang Garudis, (3) Kaikadis and (4) Waghris.

The work of preparing registers of these criminal tribes is now in progress. It has, however, been reported impracticable for the various police stations each to undertake the work of registration. Besides, references are received almost daily from districts asking the City Police to trace and take action in respect of registered members who have absconded to Bombay. These requisitions are at present being sent to the police stations concerned, but owing to their lack of knowledge of criminal tribes and their numerous other duties they rarely are able to trace the persons required. Besides, from time to time alterations have to be made in the registers as for example when a member dies, or is transferred to a settlement or is exempted owing to good behaviour. It is therefore necessary to have a small police staff whose duty it would be to deal with these members of criminal tribes. Administrative approval has therefore been given for the entertainment of a staff of 1 Sub-Inspector, 2 Head Constables (writers) and 8 Constables as a temporary measure for a period of one year, with effect from 1st April 1925. The total cost on account of pay and allowances of the abovementioned staff for 11 months in the year 1925-1926 amounts to Rs. 8,000 and it is shown as non-recurring, as the establishment to be entertained in the year 1925-1926 is temporary.

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

ITEM 121. Increase of the strength of the police force in the Bombay Suburban District

Recurring ..	.. Rs. 48,540	Non-recurring ..	.. Rs. 2,500
Total ..	.. „ 51,040	Ultimate annual recurring	.. „ 55,000

Remarks.—Owing to the rapid development of the Bombay Suburban District and the recent increase in crime and population in that district it has been found necessary to increase the present police strength in that district. The scheme provides for a general increase in strength and for housing the police officers and men and for establishing a regular headquarters at Andheri. The total extra strength required is as follows :—

Name of place.	Sub-Inspector.	Armed.		Unarmed.	
		Head Constables.	Constables.	Head Constables.	Constables.
1 Headquarters, Andheri ..	1	15	42	3	3
2 Bhandup outpost ..	..	1	4	..	..
3 Versowa outpost ..	..	1	3	..	..
4 Kurla police station ..	..	2	6	2	8
5 Anik outpost	..	..	..	1	2
6 Ambernath outpost ..	..	..	..	1	2
Total ..	1	19	55	7	15
Add 15 per cent. reserve ..	..	..	11	..	3
Total ..	1	19	66	7	18

Out of this strength the following has already been sanctioned, with effect from 1st August 1924, by the Legislative Council :—

Name of place.	Armed.		Unarmed.	
	Head Constables.	Constables.	Head Constables.	Constables.
Kurla police station	2	6	2	8
Bhandup outpost	1	4	..	..
Versowa outpost	1	3	..	..
Anik outpost	..	..	1	2
Ambernath outpost	..	..	1	2
Total ..	4	13	4	12
Add 15 per cent. reserve ..	..	3	..	2
Total ..	4	16	4	14
Deduct the number transferred from Thana Headquarters	4	16	..	..
Total net additional strength sanctioned from 1st August 1924	..	..	4	14

26, POLICE (Reserved)—contd.

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

It is now proposed to entertain the following remaining strength with effect from 1st April 1925 :—

Name of place.	Sub-Inspector.	Armed.		Unarmed.	
		Head-Constables.	Constables.	Head-Constables.	Constables.
Andheri Headquarters ..	1	15	42	3	3
Add 15 per cent. reserve ..	..	..	8	..	1
Total ..	1	15	50	3	4
Deduct the armed police strength to be permanently transferred from Thana Headquarters ..	..	3	12	..	..
Total net additional strength to be entertained with effect from 1st April 1925	1	12	38	3	4

The total cost on account of pay and allowances of the net additional strength mentioned above amounts to Rs. 57,500 (Rs. 55,000 recurring and Rs. 2,500 non-recurring on account of supply of arms, dead stock and accoutrements). It is, therefore, necessary to provide a sum of Rs. 51,040 (Rs. 48,540 recurring for 11 months of the next year and Rs. 2,500 non-recurring) in the next year's budget.

ITEM 122. Increase in strength of the G. I. P. Railway Police force owing to the remodelling of the Victoria Terminus Station and the electrification of Railway Suburban Lines, etc., at Bombay.

Recurring ..	Rs. 19,800	Non-recurring ..	Rs. *Nil.*
Total	,, 19,800	Ultimate annual recurring	,, 22,800

Remarks.—By the end of 1924—25 the electrification of the Harbour line from Bori Bunder to Kurla, *via* Reay Road and Cotton Green, and the Bandra-Kurla and Mahim Chord lines will be completed, the G. I. P. Railway line from Kurla to Chembur, with an extension by the Development Department up to Trombay, will be opened up, and Kurla connected with the Central Salsette Railway from Chembur to Andheri.

The following new Railway stations will be opened :—

(1) A station at Mahim adjoining the B.B. & C.I. Line on the Mahim Chord.

(2) King's Way Station on the Mahim Chord adjoining the main road to Dadar and Parel and close to the new City Police Station.

(3) Dharavi Station on the main line between Matunga and Sion.

(4) Cotton Green on the Harbour Branch line.

(5) Dock Road Station near Reay Road.

(6) Chinch Bunder, High and Low Level, joining the main line at Wadi Bunder.

The following extra staff is required at once with effect from 1925-26 :—

1 Sub-Inspector.

5 Head Constables.

26 Constables.

4 Puttawallas.

The provision on account of pay and allowances of this staff for 11 months of the next year (*i.e.*, from 1st April 1925 to the 28th February 1926) amounts to Rs. 19,800, which has been provided in the next year's budget.

2. By the close of 1925, the Railway line will be electrified up to Thana and all *through trains* of the G. I. P. Railway will run into Victoria Terminus when the latter station is remodelled.

26, POLICE (Reserved)—concld.

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

As against 128 at present about 250 Suburban and electric trains will be dealt with daily at Victoria Terminus Station. With increased travelling facilities and better communication with the suburbs passenger traffic to and from Victoria Terminus and the connected Suburban Stations is bound to increase. Increased passenger traffic means greater opportunities and facilities for railway thieves necessitating an increase in police precautions, while additional stations and new platforms at old stations require an increase in the number of men for patrolling these stations and platforms. Administrative approval has, therefore, been given for the eventual entertainment of the following total staff for the purposes in question :—

1 Sub-Inspector.

1 Police Prosecutor.

2 Sergeants.

14 Head Constables.

63 Constables.

5 Puttawallas.

Provision for the remainder will be made hereafter as required.

ITEM 123. Introduction of the Sub-Divisional Police Organization Schemes and the revision of pay of Deputy Superintendents of Police in the Bombay Presidency including Sind.

Recurring	.. Rs. 21,500	Non-recurring	.. Rs. *Nil.*
Total	.. „ 21,500	Ultimate annual recurring	.. 16,284

Remarks.—In the year 1919 the then Inspector General of Police had submitted to Government a scheme for the Sub-Divisional Police Organization of the supervisory district staff in the Bombay Presidency especially with a view to give extended employment to Deputy Superintendents of Police on executive duties. As the scheme was very costly involving an extra annual expenditure of Rs. 5,52,000, it was not approved by Government. The Bombay Retrenchment Committee in their report on the possibilities of retrenchment in the Police Department, however, signified their approval of the principle contained in the scheme, *viz.*, the extended employment of Deputy Superintendents of Police on executive duties and placing them in direct charge of Sub-Divisions of a District, and they recommended the introduction of the scheme in as economical a manner as possible. The schemes for the Presidency proper and Sind have accordingly been prepared on the most economical basis as will be seen from the fact that the net additional aggregate cost involved in the two schemes amounts to Rs. 7,500 per annum only. The chief features of these schemes are mentioned below :—

Each district is divided into two or more sub-divisions according to its population and criminality. Each sub-division is placed in charge of a Sub-Divisional Officer of the rank of an Assistant Superintendent or Deputy Superintendent of Police. In some lightly worked districts it is proposed to have only one Sub-Divisional Officer, the District Superintendent of Police taking direct charge of part of the district with the assistance of a Sub-Divisional Inspector, while in the most lightly worked districts of all no Sub-Divisional Officer will be provided. In important and heavily worked districts Sub-Divisional Officers are also given the assistance of Sub-Divisional Inspectors. The present failure to utilise Deputy Superintendents of Police as executive officers is mainly due to the fact that it has been up to now the accepted principle that in the absence of the District Superintendent of Police from Headquarters the Deputy Superintendent of Police must be present in order to supervise the work of the headquarters and town as well as look after the office. The Retrenchment Committee have expressed the opinion that this system is more or less a luxury and that officers of this rank would be better employed outside. It is, however, essential that the headquarters town and the actual police headquarters as well as the Head Police Office should not be left without a responsible officer in charge to deal with any sudden emergency that may arise and to see that the work of drill and training is properly done in the absence of the District Superintendent of Police. In place of the present Headquarters Deputy Superintendent a post of Inspector's rank designated as "Home Inspector" has been provided in the scheme, so that his presence at Headquarters will admit of the District Superintendent of Police and all the Sub-Divisional Officers if necessary being absent at the same time from headquarters. The result of the scheme will be to set the District Superintendent of Police free to concentrate on the training and efficiency of the district force as a whole and on the systematic examination of the problem of crime as it affects the district. It will place more executive responsibility on the Assistant

and Deputy Superintendents of Police and will give them the necessary training for their higher duties as District Superintendents. The financial effect of these schemes is as shown below :—

Description of the Scheme.	Reduction in the existing staff.	Increase in the staff.	Saving, or excess expenditure involved in the scheme.
			Rs. per annum.
Sub-Divisional scheme for the Presidency proper.	2 Deputy Superintendents of Police. 2 Clerks. 11 Armed Head Constables (Orderlies). 28 Unarmed Constables.	5 Readers Sub-Inspectors. 32 Armed Constables (Orderlies). 28 Puttawallas.	—1,200 (saving).
Sub-Divisional Scheme for Sind.	1 Deputy Superintendent of Police. 2 Head Constables.	4 Readers Sub-Inspectors. 4 Clerks. 12 Constables. 8 Puttawallas.	+8,700 (extra cost).

The net additional cost involved in the two schemes together amounts now to Rs. 7,500 per annum only.

Government however consider that as the Deputy Superintendents of Police will now be given specific charges and will no longer be allowed to mark time at Headquarters, doing little beyond office routine and general supervision, their responsibilities and work will now be greatly increased, and it is therefore essential that the proposed revision of their scale of pay should now be given effect to as shown below :—

Present scale of pay.	Proposed scale of pay approved by Government.
Rs.	Rs.
200 (for 2 years).	200—250 (2 years for probationers).
250—275.	300 (1st year for direct recruits after confirmation).
300—20—500—20—600 / 2	340—20—500.
	Efficiency Bar.
2 Selection appointments on Rs. 700	520—20—700 2 Selection appointments on Rs. 750 each 1 do. do. Rs. 800

The existing scale of pay which was sanctioned in the year 1919 was found to be inadequate and numerous memorials were received for further revision. The existing scale was submitted to a strict examination and proposals for revision were towards the end of 1920 submitted to the Government of India. The question was, however, subject to prescribed minimum and maximum limits left to the discretion of the Local Government by the Government of India. In view of the financial stringency it was not possible to give effect to the revision in the year 1922-23, and in the year 1923-24 the proposals were placed before the Legislative Council, but were rejected mainly on the ground that the Deputy Superintendents would not be entrusted practically with other than clerical duties pending the introduction of the Sub-Divisional Scheme. It is now proposed to introduce that scheme as described above and it is therefore proposed now at the same time to introduce the revision of the scale of salaries in order to provide more suitable remuneration and to remove grievance that the scale in force in the Bombay Presidency is the lowest in India. The extra average cost involved in this revision amounts to Rs. 8,784 per annum. The total extra cost on account of the Sub-Divisional Schemes and the revision of pay of Deputy Superintendents amounts to Rs. (—1,200+8,700+14,000) =Rs. 21,500 which has been provided in the next year's budget.

		Rs.
Grand Total ..	Recurring ..	1,11,840
	Non-recurring ..	12,500

30. SCIENTIFIC DEPARTMENTS (*Transferred*).

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 124. Grants-in-aid to the Historical Museum at Satara.

Recurring	.. Rs. 5,344	Non-recurring	.. Rs. 8,000
Total	.. „ 13,344	Ultimate annual recurring	.. „ 7,748

Remarks.—Rao Bahadur D. B. Parasnis of Satara has collected about 20,000 documents of great historical importance relating to the most important period in Maratha History. Government have built a museum at a cost of Rs. 1,47,411 for housing this collection of documents and have undertaken to maintain the museum from Provincial Revenues. The documents are mostly in the Marathi language and written in Modi character. It is proposed to make them available to the public and to students of history by their transliteration into Balbodh characters and translation into English. The non-recurring provision of Rs. 8,000 is intended for furnishing the museum and the recurring provision of Rs. 5,344 for staff (Rs. 3,344 for eleven months of next year) and contingent expenditure (Rs. 2,000). The staff proposed to be entertained is shown below :—

	Rs.
One English clerk (graduate)	$75—\frac{5}{2}—100$
One English clerk (non-graduate)	$30—\frac{5}{2}—80$
Two Marathi clerks	$25—\frac{3}{2}—55$
One typist	60—4—100
One peon	15
Two hamals	15 each.
Two watchmen	14 each.
One gardener	16

		Rs.
Grand Total ...	Recurring ..	5,344
	Non-recurring ...	8,000

31, EDUCATION (Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

ITEM 125.—Additional provision for payment of grants to the children of wounded and disabled soldiers attending European schools.

Recurring	.. Rs. 1,260	Non-recurring	.. Rs. *Nil.*
Total	.. Rs. 1,260	Ultimate annual recurring	Rs. 1,260

Remarks.—Since 1921-22 a provision of Rs. 10,740 has been made annually in the budget for payment of grants to the children of wounded and disabled soldiers attending European Schools. It is now reported that this provision is insufficient to meet the claims of all candidates eligible for the concession under the rules laid down by Government and that an additional allotment of Rs. 1,260 will be required next year on this account.

ITEM 126.—Special provision for a further building grant to the Bishop's High School, Poona.

Recurring	.. *Nil.*	Non-recurring	.. Rs. 25,000
Total	.. Rs. 25,000	Ultimate annual recurring	Rs. *Nil.*

Remarks.—A supplementary grant of Rs. 25,000 was sanctioned by the Legislative Council in March 1924 for building grant to the Bishop's High School, Poona, in connection with the building scheme of the school. It is now proposed to make a further building grant of Rs. 25,000 at one-half rate as already approved by the Legislative Council for carrying out the remaining portion of the scheme as far as possible.

ITEM 127. Entertainment of an Urdu teacher on Rs. 35—½—45—1—50 per mensem *plus* Rs. 5 house-rent allowance for the Reformatory School, Yeravda.

Recurring	.. Rs. 440	Non-recurring	.. Rs. *Nil.*
Total	.. „ 440	Ultimate annual recurring	.. „ 660

Remarks.—The necessity for an Urdu Teacher has been keenly felt owing to the increase in the number of Mahomedan boys. It is therefore proposed to provide this amount.

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 128.—Additional provision for payment of grants to the children of wounded and disabled soldiers attending English-teaching schools.

Recurring ..	.. Rs. 740	Non-recurring ..	*Nil.*
Total ..	.. „ 740	Ultimate annual recurring	Rs. 740

Remarks.—Since 1921-22 a provision of Rs.2,260 has been made annually in the budget for payment of grants to the children of wounded and disabled soldiers attending English-teaching schools. It is now reported that this provision is insufficient to meet the claims of all candidates eligible for the concession under the rules laid down by Government and that an additional allotment of Rs. 740 will be required next year on this account.

ITEM 129. Provision for the introduction of the scheme formulated by the Compulsory Primary Education Committee.

Recurring	.. Rs. 10,00,000	Non-recurring	.. Rs. *Nil*
Total	.. „ 10,00,000	Ultimate annual recurring	. „ 10,00,000

Remarks.—In their Report the Committee appointed by Government to consider and report on the question of the introduction of free and compulsory education in the Bombay Presidency have suggested a ten years' programme of development costing Rs. 28 lakhs in the first year, of which Rs. 21 lakhs are to be borne by Government. The last year's sanctioned grant for the scheme formulated by the Committee was Rs. 16 lakhs which was reduced to Rs. 4,50,000 in the current year as a larger amount was not expected to be required. The whole of the latter amount is likely to be required partly to meet the deficit in the existing provision for grants to Local Boards for primary education and partly to meet the cost to Government of schemes of expansion of primary education on a voluntary basis which are expected to be sanctioned in the current year. In the circumstances and as there has been no expansion during the last three or

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four years a provision of Rs. 10,00,000 recurring is proposed next year in connection with the introduction of the scheme of the Committee. This amount is arrived at as follows :—

(*a*) Cost to Government of first year's programme ..	21,00,000
Deduct—	
(*b*) Cost to Government of buildings included in (*a*) above ..	5,00,000
(*c*) Cost to Government of training additional teachers included in (*a*) above and not required now ..	70,000
Total ..	5,70,000
Balance to be provided for	15,30,000

As some time will be taken up in preparing and sanctioning schemes of expansion, a provision of Rs. 10,00,000 only is proposed.

ITEM 130. Entertainment of an additional clerk for the Royal Institute of Science, Bombay, on Rs. 60—4—100—3—160 per mensem.

Recurring ..	.. Rs. 744	Non-recurring ..	Rs. *Nil.*
Total ..	.. „ 744	Ultimate annual recurring .	„ 1,920

Remarks.—The Institute has only one clerk for general office work at present. He is not able to cope with the work which has considerably increased. The necessity for an additional clerk has therefore been keenly felt. It was proposed to make provision on this account in the current year's budget but the provision had to be cut out owing to financial stringency. This is the only collegiate institution which has so far to get on with one clerk only. A provision of Rs. 744 is therefore again proposed for inclusion in next year's budget.

ITEM 131. Increase in the rent of the building of the Anglo-Urdu High School, Poona, from Rs. 150 to Rs. 225 per mensem.

Recurring ..	.. Rs. 900	Non-recurring ..	Rs. *Nil.*
Total ..	.. „ 900	Ultimate annual recurring .	„ 900

Remarks.—The owner of the building has spent a good deal of money over certain additions and alterations made to suit the purposes of the school and has asked for an increase of Rs. 75 per mensem in the rent. In view of the rental obtaining in the locality in which the school building is situated the rent demanded does not appear to be unreasonable. There is no other suitable building big enough to accommodate the school. It is accordingly proposed to pay the increased rent from 1st March 1925.

ITEM 132. Reservation of scholarships in the Workshop attached to the College of Engineering, Poona, for the non-Brahmin Marathi-speaking Hindu backward classes.

Recurring ..	.. Rs. 176	Non-recurring ..	Rs. *Nil.*
Total ..	.. „ 176	Ultimate annual recurring.	„ 192

Remarks.—Since 1916 one special scholarship of Rs. 5 per mensem in the Workshop classes of the Engineering College has been reserved for non-Brahmin Marathi-speaking Hindu Backward classes. As the number of such students has since increased, and as it is necessary to encourage promising boys from these classes it is proposed to institute two additional scholarships of Rs. 7 per mensem each and to increase the value of the existing scholarship from Rs. 5 to Rs. 7 per mensem—one for each of the 1st, 2nd and 3rd year classes of the workshop. The extra annual cost involved in the proposal is Rs. (7 *plus* 7 *plus* $(7 - 5 = 2) \times 12 = 192$, the provision required for next year, 11 months, being Rs. 176.

ITEM 133. Nadirshaw Edulji Dinshaw Civil Engineering College, Karachi—Additional annual grant to the—

Recurring ..	Rs. 21,123	Non-recurring ..	Rs. *Nil*
Total ..	„ 21,123	Ultimate annual recurring ..	„ 21,123

Remarks.—A recurring maintenance grant at one-half of the admitted expenditure has lately been sanctioned to the Nadirshaw Edulji Dinshaw Civil Engineering College, Karachi, for a period of three years in the first instance. A grant of Rs. 10,877 was accordingly sanctioned last year. The college has opened the 3rd year's class this year and its recurring expenditure is

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estimated at Rs. 64,000. The amount which will accordingly be required for next year will be Rs. 32,000. The amount which will be paid actually will, however, depend on the admitted expenditure during the current year. An additional amount of Rs. (32,000−10,877=) 21,123 is therefore proposed to be provided for in next year's budget.

ITEM 134. Continuance of the appointments of Vernacular Lecturers at Government Arts Colleges.

Recurring	.. Rs. 900	Non-recurring	.. Rs. *Nil.*
Total	.. .. „ 900	Ultimate annual recurring	.. „ 1,200

Remarks.—In view of the inclusion of the four vernaculars, namely, Marathi, Gujarati Kanarese and Urdu, in the list of "Languages" in the curriculum for the B.A. Examination Government sanctioned in 1921 the arrangement recommended by the Director of Public Instruction for the teaching of these vernaculars in Government Arts Colleges for a period of two years in the first instance and thereafter for a further period of two years, *i.e.*, till the end of May 1925. It is now proposed that Government colleges should continue teaching vernaculars as at present but that in view of the inadequate amount of work involved in the subject it is not necessary to include Lecturers in vernaculars in the regular cadre of the Bombay Educational Service. It is considered desirable to appoint ripe scholars to such posts, men who have gained a reputation for scholarships in the vernaculars. It is therefore proposed to convert these posts into part-time posts in non-pensionable service, an agreement being made for a term, say, of three years. It is not necessary to give an incremental pay, and it is accordingly proposed that the pay of these posts should be fixed at Rs. 300 at Ahmedabad and Dharwar and Rs. 350 at Poona and Rs. 400 at Bombay. This proposal will involve an additional expenditure of Rs. 900 during next year (for nine months). It will, however, prove economical in the long run for the pay will be a fixed pay and the posts will not be pensionable. In fixing the above rates of pay the high cost of living at Poona and Bombay has been taken into account.

ITEM 135. Grant to the Bombay Municipality for the introduction of compulsory primary education.

Recurring	.. Rs. 2,70,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 2,70,000	Ultimate annual recurring	.. „ 2,70,000

Remarks.—The amount will be required next year for payment of grant in connection with the Municipality's scheme for the introduction of compulsory primary education in the F and G Wards of the City. Under the arrangements made between Government and the Corporation, Government have to pay one-half of the cost of compulsion (Rs. 5,40,000) as estimated under the Municipality's original scheme as soon as compulsion is actually introduced in the City.

ITEM 136. Entertainment of additional staff for the Central Urdu Girls' School, Poona.

Recurring	.. Rs. 990	Non-recurring	.. Rs. *Nil.*
Total	.. .. „ 990	Ultimate annual recurring	.. „ 1,380

Remarks.—It is reported that the present staff is quite inadequate to cope with the increasing number of pupils in the schools, and that the entertainment of an additional Urdu teacher and first year trained assistant is a very urgent necessity. The Urdu teacher is to be placed in the special scale of Rs. 60—3/2—75 per mensem as it is difficult to secure a good teacher from outside the Bombay Presidency on a lower pay. The first year trained teacher will be on the sanctioned scale of Rs. 30—1/3—35—1/2—40 per mensem. Provision has been made for 11 months' expenditure.

ITEM 137. Opening of two additional Central Schools for Mahomedans.

Recurring	.. Rs. 15,432	Non-recurring	.. Rs. 3,000
Total	.. .. „ 18,432	Ultimate annual recurring.	„ 18,264

Remarks.—One of the recommendations of the Committee appointed by Government in 1912 to consider the question of improvement of Mahomedan education in the Presidency proper was the opening of Central Schools for Mahomedans with a view to providing qualified candidates for the training institutions for primary school teachers. Two schools have already been opened—one at Vahur in the Kolaba District and the other at Ratnagiri. It was proposed to open a school at Sholapur in the current year but owing to financial stringency no provision could be made on this account. It is reported that the opening of two additional schools is necessary during the ensuing year. The places where the schools are to be opened will be settled afte

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the budget provision has been passed. The amount required for 11 months' expenditure for one school is Rs. 9,216 as follows :—

		Provision required for 11 months' expenditure.
Recurring—		
I.	Establishment—	Rs.
	Head Master on Rs. 40—2/3—50—1—60 per mensem	440
	Special duty allowance to Head Master at Rs. 10 per mensem ..	110
	Head Master's allowance for 51—100 boys at Rs. 6 per mensem ..	66
	Two Assistants on Rs. 40—2/3—50—1—60 per mensem	880
	Special duty allowance to the Assistants at Rs. 10 per mensem ..	220
II.	40 stipends at Rs. 10 per mensem each	4,400
III.	Rent for school house and hostel at Rs. 75 per mensem	825
IV.	Contingencies—	
	(*i*) Contingent grant for school and hostel at Rs. 15 per mensem ..	165
	(*ii*) Pay of menials—	
	(*a*) One cook at Rs. 20 per mensem	550
	(*b*) One peon at Rs. 15 per mensem	
	(*c*) One servant (for hostel) at Rs. 15 per mensem	
V.	Books and Prizes	60
		7,716
Non-recurring—		
	Purchase of books, furniture, utensils, etc.	1,500
	Total (recurring and non-recurring)	9,216

ITEM 138. Grant to the Sind National College, Hyderabad.

Recurring	.. Rs. 9,000	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. „ 9,000	Ultimate annual recurring	.. „ 9,000

Remarks.—It has been decided to bring the Sind National College, Hyderabad, on the list of aided colleges. As Government has ruled that grants to aided colleges should be paid at the rate of 1/3 of the local assets or 1/4 of the total admitted expenditure during the previous official year—whichever is less—it is estimated that a sum of Rs 9,000 will be required for the payment of a grant to this college next year. It is therefore proposed to provide this amount in the ensuing year's budget.

ITEM 139. Additional provision for *building grants* to schools for Indians.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 3,74,000
Total	.. „ 3,74,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The provision usually made for ordinary building grants for schools for Indians till 1921-22 was Rs. 2,00,000 distributed as follows :—

Rs. 1,00,000 for Primary Schools.

Rs. 50,000 for Secondary Schools.

Rs. 50,000 for Special Schools.

Owing to financial stringency, however, the normal provision had to be reduced and the amount provided in the current year for the payment of building grants is as under :—

(1)	*Secondary Schools*—	Rs.	Rs.
	(*a*) English-teaching Schools ..	3,000	22,840
	(*b*) Anglo-Vernacular Schools ..	19,840	
(2)	*Primary Schools*		19,840
(3)	Special Schools		12,400
	Total ..		55,080

It is reported that this amount is much too small, especially for the requirements of primary and secondary schools and that claims amounting to Rs. 1,51,840 for Secondary Schools and Rs. 2,71,812 for Primary Schools (Transferred) are ready or expected to be ready for payment

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next year. It is accordingly proposed to make the following *additional non-recurring* provision next year :—

	Rs.	
(1) Primary Schools	2,45,000	(in round figures).
(2) Secondary Schools	1,29,000	
Total ..	3,74,000	

ITEM 140. Provision for the encouragement of Vernacular Literature.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—In connection with Government's scheme for the production of sound and instructive literature in the vernacular (*vide* Appendix A), a non-recurring provision of Rs. 5,000 was made in the current year for the preparation of three series of readers of an elementary type in three different groups of subjects, *viz.*, (1) agriculture, etc., (2) administration, etc., and (3) domestic science, etc. In response to the advertisement in the newspapers, a number of persons have undertaken to write books on the different subjects. As the provision is not likely to be spent before the close of the year, it is being repeated in next year's estimate.

ITEM 141. Building grant to aided colleges.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,00,000
Total	.. „ 1,00,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—There are long standing claims for building grants which have already been approved by Government and which amount to some lakhs. In view of the financial stringency it is proposed to provide a sum of Rs. 1 lakh only to meet some of those demands.

ITEM 142. Conversion of the District Local Board Madressah at Mirpurkhas into a Government School.

Recurring	.. Rs. 2,378	Non-recurring	.. Rs. *Nil.*
Total	.. „ 2,378	Ultimate annual recurring	.. „ 10,008

Remarks.—Having regard to the policy of Government of maintaining one Model High School per District and to the fact that there was no Government High School in the Thar Parkar District and with a view to relieving the District Local Board of a portion of the expenditure incurred by it on secondary education Government agreed to bear with effect from the year 1922-23 the entire cost of maintenance of the Madressah (Anglo-Vernacular School) at Mirpurkhas with the object eventually of taking it over and maintaining it as a Government High School. It was originally intended that the school should be taken over from the 1st April 1924, but owing to financial stringency the provision on this account had to be omitted from the current year's budget. It is now proposed to take over the school from the 1st April 1925. The school will continue to teach standards I to V for the present and will gradually be allowed to develop into a full high school as funds permit. The question of taking over the present staff will be considered at the time of transfer. The District Local Board will continue to bear the maintenance charges of the hostel attached to the school. The fee receipts are estimated at Rs. 3,290 and are provided for on the receipt side on the budget. The charges for which the provision is to be made on the expenditure side are as follows :—

	Rs.
(*a*) Head Master on Rs. 200—10—250 per mensem ..	2,200
(*b*) Graduate assistant on Rs. 90 in the scale of Rs. 70—5—140—10—200 per mensem	990
(*c*) Three undergraduate assistants on Rs. 65 per mensem each in the scale of Rs. 45—4—85—5—150 per mensem ..	2,145
(*d*) Third year trained teacher on Rs. 46 per mensem in the scale of Rs. 40—2—80 per mensem *plus* Rs. 5 (allowance) ..	561
(*e*) Drawing teacher on Rs. 60—4—100—5—150 per mensem ..	660
(*f*) Clerk on Rs. 40 in the scale of Rs. 30—$\frac{5}{2}$—80 per mensem.	440
(*g*) Head peon on Rs. 16 per mensem	176
(*h*) Peon on Rs. 15 per mensem	165
(*i*) Watchman on Rs. 15 per mensem	165
(*j*) Contract grant (including charges for punkha pullers) ..	600
(*k*) Rent at Rs. 85 per mensem (for 12 months)	1,020
(*l*) Postage charges	50
(*m*) Conservancy	180
(*n*) Travelling allowance	200
Total ..	9,552

31, EDUCATION (Partly Reserved and Partly Transferred)—contd.

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

Deduct—		
Existing grants paid by Government for the Madressah	..	7,174
Additional amount to be provided	.. ..	2,378

ITEM 143. Additional provision for the up-keep of a conveyance for girls studying in the Practising School attached to the Training College for Women, Hyderabad.

Recurring	.. Rs. 600	Non-recurring	.. Rs. 1,500
Total	.. ,, 2,100	Ultimate annual recurring	.. ,, 600

Remarks.—An amount of Rs. 900 per annum is at present paid to the contractor for the artillery horse engaged for the van at the Training College for Women, Hyderabad, for the conveyance of girls in the Practising School attached to it. It is reported that owing to an increase in the number of pupils it takes nearly 3 hours every morning and evening to complete the journeys. Moreover, the weight of the van and the children is too much for one horse and a complaint has been received from the Honorary Secretary, Society for Prevention of Cruelty to Animals. It is, therefore, proposed to replace the present van (which is to be sold) by two new carts of a smaller and lighter type and to engage two horses instead of one. A non-recurring expenditure of Rs.1,500 is necessary for the purchase of the carts and the contractor has agreed to provide two horses if an additional amount of Rs. 600 per annum is paid to him.

		Rs.
Grand Total ..	Recurring	13,24,683
	Non-recurring	5,08,500

32, MEDICAL (Transferred).

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 144. Revision of the pay of the Steward at the G. T. Hospital.

Recurring	.. Rs. 110	Non-recurring	.. Rs. *Nil.*
Total	.. „ 110	Ultimate annual recurring	.. „ 1,200

Remarks.—Owing to the recent expansion of the G. T. Hospital in connection with the teaching of the M. B., B. S. students, the work and responsibility of the steward at the Hospital has increased considerably. It is therefore necessary to increase the pay of the steward in proportion to the increase in the volume of work and the responsible nature of his duties. It is therefore proposed to revise his pay from Rs. 150—10—200 per mensem to Rs. 200—10—300 with effect from 1st April 1925. The proposal involves additional expenditure of Rs. 110 only during 1925-26.

ITEM 145. Revision of pay of supervisor and overseers at the Central Mental Hospital, Yeravda.

Recurring	.. Rs. 715	Non-recurring	.. Rs. *Nil.*
Total	.. „ 715	Ultimate annual recurring	.. „ 1,800

Remarks.—The appointments of supervisor and overseers at the Mental Hospital at Yeravda are intended for *ex*-soldiers. In order to ensure the provision of a good class of overseers, it is desirable that the scale of pay of those officers should compare favourably with those of similar other appointments in the Jail and the Police Departments. The nature of the work required to be done by these officials is peculiar and requires special training. With a view to inducing the right sort of efficient men for the post and to make them stay on continually, it is necessary to revise their pay as indicated below from 1st April 1925 :—

	Present Pay.	Proposed Pay.
	Rs.	Rs.
Supervisor	200—10—270	220—10—300
First Overseer	175— 5—200	220
Second Overseer	150— 5—175	150— 5—200
Third Overseer	150— 5—175	150— 5—200
Fourth Overseer	125— 5—150	150— 5—200

The proposed revision involves extra expenditure of Rs. 715 during 1925-26.

ITEM 146. Appointment of an additional compounder at each of the Civil Hospitals at Ahmednagar and Godhra.

Recurring	.. Rs. 594	Non-recurring	.. Rs. *Nil.*
Total	.. „ 594	Ultimate annual recurring	.. „ 1,848

Remarks.—Owing to the great rise in the number of patients attending the Civil Hospitals at Ahmednagar and Godhra, it has been found impossible to cope with the work of compounding at those hospitals with the assistance of only one compounder. It is therefore quite necessary to appoint a second compounder at both of these hospitals on pay of Rs. 25—5/2—75 *plus* house-rent of Rs. 2 per mensem.

ITEM 147. Measures to combat the evils of Venereal Diseases in the City of Bombay.

Recurring	.. Rs. 979	Non-recurring	.. Rs. 5,180
Total	.. „ 6,159	Ultimate annual recurring	.. „ 1,068

Remarks.—The Prostitution Committee appointed by Government recommended certain measures to cope with certain evils of prostitution such as the spread of venereal diseases in the City of Bombay. Government have been advised to open for the purpose (*a*) a special Department in charge of an Honorary Venereal Diseases Specialist in the Out-patients' Department of the J. J. Hospital, and (*b*) two dispensaries to be attached to the existing municipal dispensaries in suitable localities in the city, for the treatment of cases of venereal diseases. It is, however,

proposed for the present to open a Special Venereal Clinic at the J. J. Hospital only. The proposals involve recurring and non-recurring costs as indicated below :—

	Annual expenditure. Rs.
(*i*) *Out-patients' Department at the J. J. Hospital*—	
Menial Staff—	
Two ward servants. (Pay Rs. 13 *plus* Temporary and Provisional Allowance Rs. 10 *plus* house-rent Rs. 7 each) ..	720
One sweeper. (Pay Rs. 12 *plus* Temporary and Provisional Allowance Rs. 10 *plus* house-rent Rs. 7)	348
	1,068
Non-recurring for equipment	5,180
Total ..	6,248

Provisions of Rs. 979 for establishment and Rs. 5,180 for equipment are required during 1925-26 for the Venereal Clinic at the J. J. Hospital.

ITEM 148. Grant of scholarships to probationer nurses at the Civil Hospital, Belgaum.

Recurring	.. Rs. 440	Non-recurring	.. Rs. *Nil.*
Total	.. „ 440	Ultimate annual recurring	„ 480

Remarks.—The work of nursing at the Civil Hospital at Belgaum has of late considerably increased owing to a larger number of patients and the increase in the number of surgical, gynæcological and obstetrical cases requiring careful nursing. The existing nursing staff is quite unable to cope with the work. It is therefore proposed to entertain two probationer nurses on a monthly scholarship of Rs. 20 each per mensem.

ITEM 149. Conversion of the Municipal Dispensaries at Mirpurkhas into a Civil Hospital.

Recurring	.. Rs. 4,600	Non-recurring	.. Rs. *Nil.*
Total	.. „ 4,600	Ultimate annual recurring	„ 4,600

Remarks.—There is an urgent necessity of establishing a Civil Hospital at Mirpurkhas in Sind, as the dispensary maintained by the Mirpurkhas Municipality does not meet with the requirements of medical relief for the whole District. The Municipality pleads its inability to run a dispensary at a heavy cost from their finances to meet the needs of the population outside the municipal area. Government at present spend Rs. 5,400 (Rs. 2,400 on account of the salary of the Medical Officer in charge of the Municipal Dispensary who is also the Medical Officer for the District *plus* Rs.3,000 grant to the Municipal Dispensary). It has therefore been proposed to establish a Civil Hospital at Mirpurkhas. The Municipality is prepared to make some contribution towards the maintenance of the proposed hospital. The proposals are yet under consideration but it is estimated that they would involve a total expenditure of about Rs. 10,070 and deducting the expenditure at present borne by Government and the promised Municipal contribution of Rs. 1,000 from the estimated total charge, the net additional cost to Government will be about Rs. 3,670 although a provision of Rs. 4,600 is necessary on the expenditure side of the budget.

ITEM 150. Supply of Orthopædic appliances to Hospitals.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 16,000
Total	.. „ 16,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Government have engaged an expert in Orthopædics as a part-time officer to meet the great need for expert advice in that particular line. If the services of this expert officer are to be utilized with full benefit to the patients, it is desirable that splints and other orthopædic appliances of the requisite type should be furnished to several hospitals in the Presidency. After making proper inquiries as regards the requirements of several institutions, it has been ascertained that a sum of Rs. 27,150 will be required to meet the demands of all of them, but in view of economy it is proposed to provide a sum of Rs. 16,000 for the present.

32, MEDICAL (Transferred)—contd.

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 151. Scheme for medical aid in small villages.

Recurring	.. Rs. 3,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 3,000	Ultimate annual recurring	.. „ 3,000

Remarks.—Government have sanctioned, with certain modifications, the scheme for medical aid in small villages, which was put before the Legislative Council. Some workers, who are designated Prathamopacharaks, have been already trained up in accordance with that scheme and are carrying on the work of medical relief in small villages. It is expected that 10 more such workers will be ready for undertaking the work from the beginning of April 1925. These workers are given a maintenance allowance of Rs. 300 per annum inclusive of the cost of drugs.

ITEM 152. Telephone connections at the Civil Hospital and the Civil Surgeon's bungalow at Sholapur.

Recurring	.. Rs. 350	Non-recurring	..Rs. *Nil.*
Total	.. „ 350	Ultimate annual recurring	.. „ 350

Remarks.—There is now a telephone service at Sholapur and nearly all the large offices and institutions in the city have got telephone connections. It is necessary in the interest of the public as well as for convenience of the hospital authorities that telephone connections should be installed at the Civil Hospital and the Civil Surgeon's bungalow. The proposal involves additional expenditure of Rs. 350 per annum.

ITEM 153. Additional grant for nursing at the St. George's Hospital, Bombay.

Recurring	..Rs. 15,032	Non-recurring	.. *Nil.*
Total	.. „ 15,032	Ultimate annual recurring	..Rs. 15,032

Remarks.—The existing nursing establishment at the St. George's Hospital is unable to cope with the increased demand for nursing. The St. George's Hospital Nursing Association at present maintains the nursing service at the hospital with a grant-in-aid from Government equal to half of the total expenditure of that body as is usually the case with similar other institutions. The financial condition of the Association does not, however, permit to incur any additional expenditure. Government had therefore to sanction in past years large amount of extra expenditure incurred by the hospital authorities in engaging occasionally the services of private nurses. As the amounts of such expenditure had been very large, it had been found very difficult to meet such unforeseen charges for which no provision could be made in the budget and which had therefore to be met by reappropriation from other sources. It is therefore proposed that the staff of the hospital should be increased by four nurses at the total annual cost of Rs. 10,032 and to make a further provision of Rs. 5,000 to meet the cost of private nursing whenever required, with effect from 1925-26. The charges are to be entirely borne by Government.

ITEM 154. Increase in the grants for "Postage" and "Medicines and instruments" of the Civil Hospital, Jacobabad.

Recurring	..Rs. 277	Non-recurring	.. Rs. *Nil.*
Total	.. „ 277	Ultimate annual recurring	.. „ 277

Remarks.—In view of the increase in work and in postal charges, it has been represented that the sanctioned grant of Rs. 50 for "Service Postage and Telegrams" is quite inadequate. It has been also brought to the notice of Government that in view of the considerable increase in the cost of medicines and the number of patients at the hospital, its grant of Rs. 1,333 for "Medicines and instruments" is quite insufficient. It is therefore necessary to increase the grants of the hospital as follows:—

	Additional grant. Rs.
Postage	10
Medicines and instruments	267
Total ..	277

32, MEDICAL (Transferred)—contd.

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 155. Grant-in-aid to the Manjhand Municipal Dispensary.

Recurring	.. Rs.	*Nil.*	Non-recurring	..Rs.	2,363
Total	.. ,,	2,363	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—Recoveries were due from the Manjhand Municipality on account of the pay and allowances of a Subordinate Medical Officer attached to the dispensary maintained by that body and medical stores supplied to it for the five years ending 1923-24. Owing to the very bad condition of its finances, the municipality had regretted its inability to pay the funds due to Government. It was therefore decided as a special case to write off the recoveries from the municipality. The amount due on account of pay and allowances of medical officers has been written off but that on account of medical stores cannot be written off under account rules. It is therefore proposed to sanction to the municipality a grant-in-aid of Rs. 2,363 equal to half of the total cost of stores supplied to its dispensary during the period of five years ending 1923-24 to enable that body to clear up its accounts with Government.

ITEM 156. Grant-in-aid to the Bombay Municipality for the King Edward Memorial Hospita

Recurring	..Rs.	*Nil.*	Non-recurring	..Rs.	1,00,000
Total	.. ,,	1,00,000	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—In 1914, in connection with the proposals regarding the establishment of the King Edward Memorial Hospital in Bombay City, Government gave the Municipal Corporation of Bombay to understand that they would assist that body in finding the necessary funds for the hospital buildings. The Corporation subsequently requested Government to make a liberal donation towards the cost of the hospital. Government then promised that they would be prepared to make a contribution of Rs. 4 lakhs towards the construction of the hospital as soon as the financial situation permitted them to do so. Owing to the financial stringency, no provision could however be made in the provincial budget until late last year, Government paid Rs. 2 lakhs as a part payment for the promised grant of Rs. 4 lakhs from savings in the grants voted for the medical budget for 1923-24. The hospital buildings are now almost complete and it is understood that the hospital would be started at an early date. The question of the provision for adequate medical relief in the city of Bombay has been receiving very serious attention of Government. As the buildings are now completed, Government consider it is high time to redeem their pledge and to pay up the balance of the grant-in-aid promised to the Corporation as soon as possible. A provision of Rs. 1 lakh is therefore very necessary for the purpose. An effort will be made to pay up the balance as soon as possible.

ITEM 157. Grant-in-aid to the Ayurvedic Dispensary at Vaduj in the Satara District.

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	511
Total	.. ,,	511	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—The District Local Board, Satara, porposed in 1921 to open an Ayurvedic Dispensary and applied for a grant-in-aid from Government towards that dispensary. Government did not object to the proposed Ayurvedic Dispensary being opened by the Board and maintained out of its own funds. The Board was however informed that the question of a grant-in-aid to the dispensary would be considered after the dispensary had been in existence for some time and experience as to its utility gained. It has now been reported that the Ayurvedic Dispensary opened by the Board at Vaduj has been doing some useful work and its utility appears to be assured. It is therefore proposed to sanction a grant-in-aid of Rs. 511 equal to half of the total expenditure on the dispensary incurred by the District Local Board, for one year in the first instance, to be continued if Government are satisfied as to the attendance and utility of the treatment provided.

ITEM 158. Additional grants to the Goculdas Tejpal Hospital.

Recurring	.. Rs.	1,052	Non-recurring	.. Rs.	*Nil.*
Total	.. ,,	1,052	Ultimate annual recurring	.. ,,	1,052

Remarks.—The sanctioned grant (Rs. 70) of the Goculdas Tejpal Hospital for 'Postage and Telegram charges' is found insufficient on account of increased correspondence in connection with the expansion of the hospital and correspondence with the authorities of the Grant Medical College regarding students as the hospital is now open for clinical instruction to students of that institute. 'Office expenses and miscellaneous charges' have considerably increased on account of the electric energy consumed for pumping water from the storage tank to the cisterns on the roof of the hospital. On account of the increased demand on the lift by the Honorary staff, the charges of running the lift have gone up and the present grant of Rs. 300 for electric lift

charges is found inadequate. In these circumstances, it is necessary to sanction additional grants to the Goculdas Tejpal Hospital from next year as follows :—

Nature of grant.	Present grant.	Proposed grant.	Increase.
	Rs.	Rs.	Rs.
(*i*) Service Postage and telegrams	70	120	50
(*ii*) Office expenses and miscellaneous	1,198	2,000	802
(*iii*) Electric lift charges	300	500	200
Total ..	1,568	2,620	1,052

ITEM 159. Hospital Extension in the City of Bombay.

Recurring	.. Rs. 5,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 5,000	Ultimate annual recurring ..	..

Remarks.—The Medical Relief Committee, appointed by Government early in 1924, has made certain proposals for a very large extension of hospitals in Bombay City. It has been suggested that the Municipal Corporation of Bombay and the local Government should each contribute amounts equal to funds raised by public subscription. To meet the Government share of expenditure, which may perhaps be incurred during 1925-26 in connection with the proposals, which are yet to be considered, a provision of Rs. 5,000 appears to be necessary.

ITEM 160. Quinquennial revision of grant-in-aid to dispensaries and other medical institutions.

Recurring	.. Rs. 90,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 90,000	Ultimate annual recurring	.. „ 90,000

Remarks.—Grants to dispensaries and other medical institutions are usually revised quinquennially. The grants were last revised in 1915 and their revision was due in 1920. A provision of Rs. 1,00,000 was made in the budget for 1921-22. Proposals for revision of these grants were however not received in time and the funds were utilised for other purposes. Owing to financial stringency it has not been found possible to provide for them in the budget since 1922-23 and the existing grants were continued. Several local bodies have represented to Government that their poor finances cannot bear the additional burden on account of the increased rates of pay of Government Medical Officers, unless the Government grants-in-aid to them are revised. Some of them have reported that, if the grants-in-aid are not now revised, they will close their dispensaries for want of funds. Proposals are therefore being worked out for the revision of grants. It is estimated that the revised grants will involve an additional expenditure of Rs. 90,000. Pending a thorough scrutiny, it is proposed to enter this amount in the budget.

ITEM 161. Creation of a post of Assistant to the Dean, Grant Medical College.

Recurring	.. Rs. 3,932	Non-recurring	.. Rs. *Nil.*
Total	.. „ 3,932	Ultimate annual recurring	.. „ 7,560

Remarks.—The appointment of Dean, Grant Medical College, is at present held by the Professor of Physiology, who performs the duties of the Dean in addition to his own. The administrative and routine work of the office has considerably increased owing to the increase in the number of students and under this arrangement, instead of devoting his attention to important work which an administrative officer like the Dean of the Grant Medical College is called upon to perform, he has to waste his time after routine work in his office. The really important work thus suffers from lack of proper attention from the head of the College who can hardly spare sufficient time for his other duties. It is therefore proposed to create, with effect from 1st April 1925, an appointment of an assistant to the Dean, who will dispose of most of the routine work in the Dean's Office. The Dean, when thus relieved, will be able to devote his time and energy to the efficient working of the College in important matters. This appointment will be held by an officer of the Bombay Medical Service who will be given pay in the time-scale sanctioned for that service, plus house rent and compensatory local allowances in accordance with the general scale laid down by Government for such officers stationed in Bombay. The Officer will be debarred from private practice and given a special allowance of Rs. 100 per mensem in lieu thereof. The proposals involve an expenditure of Rs. 3,932 during 1925-26.

		Rs.
Grand Total ..	Recurring ..	1,26,081
	Non-recurring ..	1,24,054

33, PUBLIC HEALTH (Transferred).

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 162. Grant-in-aid to the Baby Week Celebration.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 25,000
Total	.. ,, 25,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—Over a hundred and twenty-five thousand infants under one year in this Presidency and two million in the whole country die annually from causes which are mostly due to the ignorance of mothers and untrained *dais*. Experience in England, where the rate of infant mortality was formerly high, shows that death rate among infants can be appreciably reduced by spreading knowledge, among the poorer classes especially, of infant welfare, mothercraft and nursing. Much good work has in this direction been performed by the National Baby Week Council, which was first formed in England in the year 1917. A similar Committee was formed in this Presidency last year, and a grant-in-aid of Rs. 3,000 was made to it by Government for the Baby Week Celebration in Bombay. As the lectures and demonstrations held in the several centres of the City of Bombay during the Week proved very successful, the Committee have this year enlarged the scope of their work and proposed to hold the Baby Week Celebrations in about fifteen different places, including the City of Bombay. They have applied to Government for an annual grant-in-aid. These voluntary efforts deserve state aid, and, as the work is highly beneficial to the labouring classes, a contribution of Rs. 15,000 has been made this year to the Baby Week Celebration and a grant of Rs. 25,000 is proposed to be made in the budget for next year. Subsequent contribution will depend upon the reports of this and next year's work.

MINISTER IN CHARGE—Honourable Khan Bahadur SHAIKH GHULAM HUSSAIN HIDAYATALLAH.

ITEM 163. Quarters for the Mechanical Engineer in the Poona Cantonment Water Works Compound.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 12,350
Total	.. ,, 12,350	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—In accordance with the Bombay Boiler Act, it is necessary that a certified Mechanical Engineer should always be in attendance of boilers when under steam. In Poona Cantonment Water Works there are boilers under steam day and night, and it is therefore necessary that one Engineer should reside within the Compound. The work has been sanctioned by Government.

ITEM 164. Laying a 2" branch main in the Masjid Lane in the Sadar Bazar, Satara.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 1,411
Total	.. .. ,, 1,411	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The work is reported to be urgent and the expenditure involved is small.

ITEM 165. Purchase of boring pipes.

Recurring	.. Rs. *Nil*	Non-recurring	.. Rs. 92,136
Total	.. ,, 92,136	Ultimate annual expenditure.	,, *Nil.*

Remarks.—It is reported that pipes are required to meet several calls in Gujarat and have to be kept ready in stock. The old stock of pipes have been practically exhausted. The amount will be provided as follows :—

	Rs.
Expenditure in England	67,180
Exchange	24,956

ITEM 166. Shikarpur Town Planning Scheme.

Recurring	.. Rs. *Nil*	Non-recurring ..	.. Rs. 50,000
Total	.. ,, 50,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The Shaikarpur Town Planning Scheme is now before the Arbitrator and the final scheme will be sanctioned in the near future. A large portion of the land included in the

scheme is Government land and consequently Government are liable to pay contribution under the Town Planning Act. The total cost of the scheme is Rs. 5,13,271 as shown below :—

	Rs.
Works	.. 3,43,793
Compensation under section 19	.. 1,62,214
Cost of publication and incidental expenses	.. 7,264
	5,13,271

The total amount of incremental contribution which Government are called on to pay is Rs. 4,51,078. From this must be deducted the amount of compensation recoverable by Government under section 19, *viz.*, Rs. 1,55,750, leaving a net contribution of Rs. 2,95,328. The construction of works which benefit the lands is to be spread over a period of 15 years and the contribution of Government will also be spread over that period. The net contribution payable by Government in the first year is Rs. 1,50,000. As the scheme is likely to be sanctioned finally next year it is proposed to provide Rs. 50,000 for part payment of the contribution. This amount is the initial contribution which Government is called on to pay under the scheme and will form part of the cost of works and expenses of the scheme which the Municipality will be liable to undertake in the first year as laid down in the scheme. A provision of Rs. 70,000 was made in 1924-25 for the scheme but the amount could not be utilised as the final scheme could not be prepared earlier.

ITEM 167. Extension of Nawabshah Town.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	Rs. 27,460
Total ..	.. ,, 27,460	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—There is a great demand for more plots of land in the town of Nawabshah by people at present residing in the outlying parts of the district. The land available in the town has all been disposed of and further demands cannot be met without extending it. It has therefore become absolutely necessary to acquire six survey numbers measuring 43 acres and 20 gunthas lying in close vicinity of the south of the town. It has been proposed to divide this land into 455 plots for building houses and shops after reserving sufficient space for roads, etc. These plots are of different dimensions and will, it is expected, realise Rs. 27,460 when sold. Out of this amount Rs. 15,720 have already been received in advance and credited to Government and the balance of Rs. 11,740 will be realised on receipt of applications for the remaining plots. This amount of Rs. 27,460 will again be required for paying out compensation, etc., for the land as detailed below :—

	Rs.
Compensation for land at Rs. 400 per acre	.. 17,400
Compensation for 2 wells already existing in the land ..	.. 3,000
Add 15 per cent. on account of compulsory compensation ..	.. 3,060
Add 20 per cent. interest enhancement, etc.	.. 4,000
	27,460

A notification under section 4 of the Land Acquisition Act has already been published while that under section 6 is being published and as soon as it is issued further action will be taken to acquire the land and pay for it. The amount budgetted for is therefore urgently required.

ITEM 168. One clerk on Rs. 50 per mensem for Sanitary Engineer's office.

Recurring ..	.. Rs. *Nil.*	Non-recurring	.. Rs. 600
Total ..	.. ,, 600	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The work in the Sanitary Engineer's office is increasing fast and it has now to deal with the Sub-divisional office work direct since the abolition of the Northern and Southern Sanitary Districts.

		Rs.
Grand Total	Recurring ..	*Nil.*
	Non-recurring ..	2,08,957

34, AGRICULTURE (Transferred).

MINISTER IN CHARGE—Honourable Khan Bahadur SHAIKH GHULAM HUSSAIN HIDAYATALLAH.

ITEM 169. Grants-in-aid towards the construction of veterinary dispensaries.

Recurring	..	.. Rs.	*Nil.*	Non-recurring	.. Rs. 19,000
Total	..	.. „	19,000	Ultimate annual recurring.	„ *Nil.*

Remarks.—The charges on account of the construction of buildings for veterinary dispensaries are ordinarily borne by Government, Local Boards and the Wadia Bequest Fund in the proportion of 1, 1 and 2, respectively. A contribution of Rs. 15,000 is received every year from the Wadia Bequest Fund and to utilise this amount a programme of construction is fixed. The last programme sanctioned in 1915 has been finished and a sum of Rs. 35,356 is now at the disposal of Government out of contributions received from the Wadia Bequest Fund up to the year 1923-24. To utilize this amount it is proposed to construct two dispensaries at Jambusar (Broach District) and Vaduj (Satara District) at a total cost of Rs. 49,630. Out of this amount the one-fourth share of Government contribution is Rs. 12,408. In addition to this it is proposed to build a dispensary at Dakor at a cost of Rs. 26,400. As the District Local Board has secured a public contribution of Rs. 10,000 for this dispensary, a contribution from the Wadia Bequest Fund is not necessary. The Government grant-in-aid according to the usual one-fourth share of the cost amounts to Rs. 6,600. The total amount of Government contribution towards the construction of three dispensaries during the next year would amount to Rs. 19,000 and provision is made for this amount.

ITEM 170. Expansion of the cadre of Veterinary Assistant Surgeons.

Recurring	..	.. Rs.	3,300	Non-recurring	.. Rs. *Nil.*
Total	..	.. „	3,300	Ultimate annual recurring .	„ 8,400

Remarks.—In 1906 His Majesty's Secretary of State for India sanctioned the formation of a pensionable Provincial subordinate Civil Veterinary Service consisting ultimately of 215 Veterinary Assistant Surgeons, 24 Inspectors and 4 Deputy Superintendents. The scheme is being introduced gradually, a forecast of probable requirements being made every five years. In 1913 orders were issued sanctioning an increase of the cadre within the limits of the scheme for a period of five years from 1st April 1914, the strength of the staff being fixed at 4 Veterinary Inspectors and 100 Veterinary Assistant Surgeons. In 1923-24 the cadre of Veterinary Assistant Surgeons was raised to 105 to provide men to take charge of new dispensaries opened in that year. The total number of dispensaries which will be working during the current year is 89 and it is expected that seven new dispensaries will be opened during next year at Nevasa, Rahuri, Chalisgaon, Erandol, Taloda, Mhaswad and Matar. In addition to the 96 men required to take charge of dispensaries 20 per cent. of the cadre is kept in reserve for training, outbreak duty and relief. Thus the total number of Veterinary Assistant Surgeons required is 115 against the present number of 105. It is however proposed to appoint only five more men on Rs. 60—4—140. The proposed provision is for 11 months from 1st April 1925.

ITEM 171. Revision of the grants-in-aid to District Local Boards for the maintenance of veterinary dispensaries.

Recurring	..	Rs.	10,000	Non-recurring ..	.. Rs. *Nil.*
Total	..	„	10,000	Ultimate annual recurring	.. „ 10,000

Remarks.—Under the rules for the working of the Civil Veterinary Department, Government give grants-in-aid to District Local Boards to the extent of not less than one-fourth, and except in very special circumstances, not more than one-half, of the total cost of maintenance of veterinary dispensaries, excluding the pay and allowances of the veterinary assistant surgeons in charge which are borne entirely by Government. These grants are revised every five years and are varied within the minimum and maximum limits of one-fourth and one-half according to the circumstances of each case. The last revision was made for the five years ending 31st March 1922. Since then proposals for increase of the grants could not be entertained on account of financial stringency. On the other hand, grants to several dispensaries had to be reduced owing to curtailment of the budget provision. Several District Local Boards have complained that the grants allotted at present are not in proportion to the increased expenditure on the dispensaries. During the current year an allotment of Rs. 750 was sanctioned by the Legislative Council. This was utilised in raising the grants of such of the dispensaries in the Presidency proper as were really in need of extra funds, but in a few cases the grants were further reduced. Admittedly the present grants to certain dispensaries are inadequate and consequently some of the Local Bodies are deterred from opening new dispensaries in their districts, while some

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dispensaries were closed owing to financial difficulty. In these circumstances, it is desirable that the amounts of the Government grants should be increased. The present grants to dispensaries in the Presidency proper and Sind amount to Rs. 38,475 and Government propose to sanction an additional allotment of Rs. 6,850 from next year for the revision of the grants of the existing dispensaries and an allotment of Rs. 3,150 for new dispensaries which are likely to be opened during the ensuing year at Newasa, Rahuri, Chalisgaon, Erandol, Taloda, Mhaswad and Matar. The individual grants will generally be fixed in proportion to the expenditure incurred on the dispensaries and also according to the needs of each dispensary.

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 172. Grant-in-aid to the Social Service League, Bombay, for work in connection with the co-operative movement.

Recurring ..	.. Rs. 1,000	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. ,, 1,000	Ultimate annual recurring ..	,, 1,000

Remarks.—The Social Service League, Bombay, has approached Government, through the Registrar of Co-operative Societies, for a grant to carry on its activities for the spread of co-operation in the City of Bombay. The League has been doing very valuable co-operative work for a long time and is maintaining a paid staff which devotes itself mainly to co-operation. It has now organised nearly 50 societies which are supervised and guided by it. It is understood that this work is costing the League about Rs. 3,000 per year at present, but owing to financial stringency the League finds itself compelled to curtail its expenses, with the result that the very useful work which it has been doing will considerably suffer. It has been the accepted policy of Government to get as much of co-operative propaganda and development work carried on through non-official agency as possible and to reduce Government control to a minimum. It is therefore proposed to give the League a grant of Rs. 1,000 per year for the next three years.

ITEM 173. Training of candidates in boring.

Recurring	.. Rs. 1,000	Non-recurring	.. Rs. 1,500
Total	.. ,, 2,500	Ultimate annual recurring	.. ,, 1,000

Remarks.—Great difficulty has been experienced in getting trained men for doing boring work, and as there is a demand for such men from the District Local Board, etc., the Agricultural Engineer has made proposals for opening a class for imparting the necessary training. Only six candidates are to be taken up in the beginning and the course of training will be for one year. Instruction will be given in boring, oil-engine driving and for such fitting as is required for the proper maintenance of the machinery used in boring. The classes will be conducted by the Superintendent of the Agricultural Engineer's workshop, assisted by the Boring Overseer and the Assistant to the Agricultural Engineer. Arrangements for holding the class will be made at the Agricultural Engineer's Workshop, which will also supply most of the necessary tools and machinery. The following items are however required :—

	Rs.
Fittings for the class, such as benches, etc.	500
Anvils and such tools as are not easily available at the workshops ..	500
Models of boring machines	500
Bar iron, steel and other materials to work on	1,000

Expenditure on the last item will be recurring, but the tools, etc., made out of the material are expected to be sold and thus bring in some return.

In view of the importance of the work Government have approved of the proposal for one year in the first instance and the necessary provision is made.

ITEM 174. Entertainment of a non-graduate fieldman for the Mirpurkhas Seed Farm and of a storekeeper for the Mirpurkhas Experimental Farm.

Recurring	.. Rs. 660	Non-recurring	.. Rs. *Nil.*
Total	.. ,, 660	Ultimate annual recurring	.. ,, 1,920

Remarks.—The present staff at the Mirpurkhas Seed Farm consists of one non-graduate fieldman working as Superintendent and one clerk. The farm grows important crops, and as the area cultivated is large, much field work is involved. Besides this there is the routine work of the office, purchases to be made for the farm and transaction to be attended to at the treasury at Mirpurkhas, at a distance of three miles from the farm. The staff mentioned above is not able to cope with this work and the addition of one non-graduate fieldman has been found to be necessary.

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2. The Mirpurkhas Experimental Farm is at present managed by a staff consisting of two non-graduate fieldmen and one clerk. The farm is devoted to crop experiments of great importance as well as to fruit culture. The staff has also to manage the Central Agricultural Depot and as there is a great demand for seeds and fruit stocks, it has been found necessary to entertain a storekeeper for the farm.

3. Provision has accordingly been made for two men on Rs. 30—5/2—80 per mensem for eleven months of next year.

ITEM 175. Utilization of the Gowrakshan at Pandharpur for the improvement of cattle.

Recurring	.. Rs. 1,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 1,000	Ultimate annual recurring	.. „ 1,000

Remarks.—The improvement of the indigenous breeds of cattle is engaging the serious attention of Government. As one of the means for attaining the object the services of Gowrakshans and Pinjrapoles are being utilised, and subsidies have been granted to two such institutions during the current year on certain conditions.

The Gowrakshan at Pandharpur has agreed to assist in the work on the same lines as in the cases mentioned above. The main conditions are that the institution will maintain 20 Khillari cows in good condition, increasing the number later to 50, maintain a record of the produce of the animals, and sell the calves to Government at a reasonable price for use as breeding bulls. In return for this, Government are to pay Rs. 1,000 per annum for the upkeep of the animals. Sanction has been accorded to the proposal for three years in the first instance.

ITEM 176. Entertainment of a peon for the Cotton Breeder in Sind.

Recurring	.. Rs. 231	Non-recurring.	.. Rs. *Nil.*
Total	.. „ 231	Ultimate annual recurring	.. „ 252

Remarks.—The Cotton Breeder in Sind has no peon under him. In addition to cotton breeding this officer has also to attend to the rice and wheat breeding work in Sind. He has in consequence to do much travelling, a: d it is necessary that he should have a peon to look after his kit, papers, etc. Temporary arrangements are made at present to give him a peon from the propaganda staff. But this has resulted in inconvenience to the latter. It is therefore proposed to give him a separate peon. Provision has been made for eleven months of the next year at the rate of Rs. 21 per mensem, the scale of pay for peons at Mirpurkhas.

ITEM 177. Subsidy to the Bombay Central Co-operative Institute.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—To enable the Bombay Central Co-operative Institute to carry on its various activities, an annual subsidy is granted to it by Government. For the current year a grant of Rs. 22,000 has been sanctioned. The activities of the Institute have increased since then but the field for work is so large that the Institute would have to incur a considerably larger expenditure than at present if it is to fulfil its functions properly. During the current year it has opened one more Divisional Branch in Khandesh, and has, apart from the work of carrying on propaganda, agreed to take an active part in the work of supervision, which at present is very much needed in several parts of the Presidency. Considering the vast amount of work which lies before the Institute, it is very necessary that its resources should be increased. Government therefore propose to give an additional grant of Rs. 10,000 to the Institute during the next year.

ITEM 178. Grants-in-aid to Supervising Unions.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 10,000
Total	.. „ 10,000	Ultimate recurring	.. „ *Nil.*

Remarks.—The question of more effective supervision of co-operative societies has been engaging the attention of the co-operators in this Presidency for some time past. It has been found that one of the main reasons for the failure of societies is the fact that there is no arrangement at present for their regular and effective supervision. In order that the Co-operative movement should continue to expand on safe and sound lines some arrangement should be made for providing such supervision. It is neither necessary nor desirable that this supervision should be official, as to do so would be contrary to the policy consistently followed by Government to

deofficialise the movement as far as possible. The most desirable alternative is internal supervision, that is, supervision by the societies themselves formed into unions. Steps are therefore being taken to organise supervising unions. It is proposed to group 30 to 40 societies in a compact area into a Union and to secure for it a trained supervisor on pay from Rs. 50 to Rs. 60 plus fixed travelling allowance. The supervisor will work under the control of a Committee composed of representatives of the leading societies comprising the Union. The main difficulty at the initial stage is that of finance. It would not at the outset be possible for the societies themselves to contribute sufficient funds for meeting the whole of this expenditure. The District Banks, whose work will be facilitated to some extent by proper supervision of societies affiliated to them, will be asked to contribute a part of the Supervisors' salary. The Bombay Central Co-operative Institute is willing to undertake the responsibility of organising and guiding the supervising unions, but it has got no funds out of which it can contribute towards this expenditure. Government therefore propose that when a union is formed they should contribute up to one-third of the salary of the supervisor for a period not exceeding three years. A provision of Rs. 10,000 is made for the purpose. It is expected that this sum will suffice for grants to supervising unions in those areas where they are most wanted. The unions will be permanent institutions and will do away with the need for temporary expedients like Propaganda Officers or Special Mamlatdars.

ITEM 179. Entertainment of six additional Auditors in the Co-operative Department.

Recurring ..	.. Rs. 8,500	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. ,, 8,500	Ultimate annual recurring ..	,, 15,468

Remarks.—Under section 17 of the Co-operative Societies Act it is incumbent on Government to have the accounts of every registered society audited at least once every year. The total number of societies in September 1924 was 3,883. This number is expected to rise to 4,100 by 31st March 1925 and to 4,500 by 31st March 1926. Provision therefore must be made for auditing about 4,250 societies during the course of the next year. The standard scale of audit is 100 societies per auditor. The present number of auditors is 37, of whom 2 are working as assistants to Special Auditors, one is a Deputy Assistant Registrar in Sind doing no audit work, one is a Reserve Auditor, one is Auditor for Purchase and Sale Societies and one is Auditor for Societies connected with welfare work. The last three auditors, the Special Auditors and Sub-Auditors audit about 500 societies, leaving 3,750 societies to be audited by the remaining 31 auditors. An increase in the number of auditors is therefore necessary. It is proposed to appoint three auditors with three clerks and peons with effect from 1st April 1925 and one auditor with one clerk and one peon from 1st July 1925. Out of the four auditors it is proposed to sanction one appointment in the senior grade of Rs. 200—10—300 and three in the junior grade of Rs. 150—5—200. The four clerks will be appointed on Rs. 30—5/2—80 each. Three peons will be appointed on Rs. 16 each and one peon on Rs. 17 *plus* house and local allowance. Provision has accordingly been made for 3 auditors, 3 clerks and 3 peons for eleven months and for 1 auditor, 1 clerk and 1 peon for eight months.

ITEM 180. Grants-in-aid to Co-operative Sale Societies and to Co-operative Cattle Insurance Societies.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,500
Total	.. ,, 5,500	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—Co-operative Sale Societies have made a very promising start in this Presidency. A few have now become well established, but there is great scope for their development as well as for the organisation of new Societies. Such Societies require assistance especially in their early stages, for initial expenditure and for the maintenance of establishment. Assistance of this nature is given to similar societies in several European countries. It is proposed to provide Rs. 3,000 for the purpose.

2. There are a number of Co-operative Cattle Insurance Societies in Gujarat at present. The Committee appointed by the Gujerat Divisional Conference has been considering the question of further developing the work of these societies by the formation of a Re-insurance Society, and by giving assistance by way of grants-in-aid to primary Insurance Societies in their early years when sudden mortality amongst cattle insured might make them bankrupt. It is proposed to provide Rs. 2,500 for the purpose.

ITEM 181. Entertainment of additional staff for propaganda work.

Recurring	.. Rs. 8,877	Non-recurring	.. Rs. *Nil.*
Total	.. ,, 8,877	Ultimate annual recurring	.. ,, 12,234

Remarks.—The present staff of the Agricultural Department is too small to carry the work of the Department to the door of the cultivator. The result is that even when the Department

34, AGRICULTURE (Transferred)—contd.

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

has fully demonstrated the value and utility of any particular implement, or new variety of seed or manure or method of dealing with disease it is not known to the people in the villages owing to the inadequacy of the propaganda staff, especially in the lower grades. For instance although the Department has proved beyond doubt, many years ago, the efficacy of steeping jowari seed in a solution of copper sulphate as a remedy against smut, the remedy is still far from being generally known and an easily preventible loss of lakhs of rupees is being incurred every year. Similar instances could be multiplied. Attempts are being made to meet this difficulty by the creation of unofficial bodies such as Taluka Development Associations but it is felt that in order to make early progress an expansion of the lower grades of the propaganda staff of the Department is necessary.

The present propaganda staff consists on an average of one graduate fieldman and one Kamgar per District and is inadequate to meet the needs of the District. The Director has therefore made proposals for the increase in the number of graduates by three and of Kamgars by eight. Government consider this increase to be necessary and the following provision is proposed for eleven months for the pay of the staff as well as for travelling allowance and contingencies :—

	Rs.
Three Graduate Fieldmen in the grade of Rs. 105—5—140 ..	3,465
Travelling Allowance	882
Eight Kamgars in the grade of Rs. 30—1—45	2,640
Travelling Allowance	790
Contingencies	1,100
Total ..	8,877

ITEM 182. Entertainment of an additional clerk for the Agricultural College.

Recurring ..	Rs. 440	Non-recurring	Rs. *Nil.*
Total ..	„ 440	Ultimate annual non-recurring.	„ 960

Remarks.—There are two clerks attached to the Agricultural College, Poona. Much of the time of the senior man is taken up with the College staff and the students, and he consequently gets very little time for office work. The Junior clerk has to attend to the Veterinary Hospital attached to the College for about two hours in the morning and the rest of his time is devoted to ordinary routine work. It is consequently found difficult for them to cope with the other work of the office such as preparation of drafts, compiling of statistics and reports, etc. It is therefore proposed to entertain an additional clerk in the grade of Rs. 30—5/2—80. The necessary provision has been made in the next year's budget for 11 months at the rate of Rs. 40 per mensem, the minimum pay sanctioned for qualified men.

ITEM 183. Measures for the destruction of wild pigs.

Recurring ..	Rs. *Nil.*	Non-recurring.	Rs. 14,545
Total ..	„ 14,545	Ultimate annual recurring ..	„ *Nil.*

Remarks.—In view of the recommendations made by the Committee appointed to consider measures for the protection of crops from wild animals, the Director of Agriculture has made proposals for undertaking a campaign for the destruction of wild pigs in parts of Gujarat, the Konkan and the Karnatak. The scheme mainly consists of poisoning and hunting. The poison campaign is to be conducted over a selected group of villages in the Surat and Kanara Districts, and in the Karnatak a hunting campaign is to be undertaken with the help of the Criminal Tribes Settlement Officer. The expenditure required for the purpose is estimated at Rs. 2,325 in Gujarat, Rs. 1,920 in the Konkan and Rs. 500 in the Karnatak. For the Konkan area four Kamgars on Rs. 40 per mensem each and four labourers on Rs. 15 per mensem each are to be employed for six months, and Rs. 600 will be required for the purchase of poisons, baits, etc. In Gujarat the work is to be entrusted to the District Agricultural Overseer, Surat, who is to be given five Kamgars on Rs. 25 per mensem each *plus* Rs. 10 travelling allowance for one year. The poisons, etc., will cost Rs. 400.

2. The Committee mentioned above has suggested the erection of pig proof fences as a protective measure. In order to bring the method to the notice of the ordinary cultivator, it has been proposed to put up demonstration fences in parts of the three Divisions mentioned above. In Gujarat and Konkan plots measuring ten acres each are to be enclosed by woven wire fencing. The cost of first class woven fencing is about Rs. 2,000 per mile. In the Karnatak stone fencing is already in use, but the design and quality of the work is not satisfactory and it is proposed to employ four expert builders to instruct the people in the work. Besides this some wire fencing will also be put up in order to show to the cultivators their greater efficiency.

One-half the cost of this fencing is to be borne by the cultivators. The charge on account of fencing is estimated as follows :—

	Rs.
Gujarat	2,500
Konkan	3,000
Karnatak	4,300

ITEM 184. Entertainment of a Kamgar for work in the Dangs.

Recurring	.. Rs.	330	Non-recurring	.. Rs.	*Nil.*
Total	.. „	330	Ultimate annual recurring	.. „	540

Remarks.—The state of agriculture in the Dangs is very backward and it is desired to establish a demonstration farm there. But in view of the climatic and other difficulties it has been found difficult to get a suitable man from outside to serve as demonstrator. Accordingly a local boy was given the necessary training at the vernacular argicultural school at Godhra. He has now completed his training and he will be appointed as Kamgar in the Dangs. A post in the usual grade of Rs. 30—1—45 has therefore to be created and a provision of Rs. 330 has been made in the next year's budget for eleven months.

		Rs.
Grand Total	Recurring ..	35,338
	Non-recurring ..	60,545

37, MISCELLANEOUS DEPARTMENTS (Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 185. Appointment of an additional Inspector of Steam Boilers and Smoke Nuisances Department.

Recurring	.. Rs.	6,690	Non-recurring ..	.. Rs.	*Nil.*
Total ..	.. ,,	6,690	Ultimate annual recurring	.. ,,	9,090

Remarks.—The number of boilers has been reported to have steadily increased. From the statistical data furnished by the Boiler Department it has been ascertained that the number of inspections has increased by nearly 34 per cent. since the year 1910. The present staff of Inspectors is just sufficient and leave cannot be granted to an officer unless a substitute is entertained. The additional post if created will enable the Department to carry on the current work and there will be an extra trained officer on the staff so as to allow one or the other Inspectors to go on leave. An additional permanent Inspector on the staff of the Boiler Department is therefore greatly needed.

The details of the expenditure are given below :—	Rs.
Pay of Inspector (Rs. 400—20—600)	4,800
House rent allowance at Rs. 82-8-0 per mensem	990
Motor cycle allowance at Rs. 75-0-0 per mensem	900
Total ..	6,690

ITEM 186. Appointment of an additional peon for the new Inspector of Boilers.

Recurring	.. Rs.	324	Non-recurring ..	.. Rs.	*Nil.*
Total ..	.. ,,	324	Ultimate annual recurring	.. ,,	324

Remarks.—For a staff of one Chief Inspector and 9 Inspectors there are already 12 peons including those for office work. As the Inspectors are touring officers, each Inspector when he goes on tour requires a peon. The creation of the appointment of an additional permanent Inspector will simultaneously require one additional peon.

The details of expenditure are given below :—	Rs.
Pay at Rs. 10 per mensem	120
Temporary and Provisional allowance at Rs. 10 per mensem	120
House rent at Rs. 7 per mensem	84
Total ..	324

ITEM 187. Creation of an additional appointment of an Inspector of Factories.

Recurring	.. Rs.	9,482	Non-recurring ..	.. Rs.	*Nil.*
Total ..	.. ,,	9,482	Ultimate annual recurring	.. ,,	16,344

Remarks.—The new Indian Factories Act has extended the definition of a factory to one employing 20 or more persons as against the number of 50 or more in the old Act. This has increased the number of factories for inspection. Again, with the growth of industries in this country, increase in the number of factories and the consequential increase in inspection work is unavoidable. The Collector has represented that the present staff is barely adequate and it is proposed to create a new appointment of Inspector from next year. The provision required for 11 months of the next year is as follows :—

	Rs.
Inspector (Rs. 500—40—900) Pay at Rs. 500 per mensem	5,500
House rent on average Rs. 125 per mensem	1,375
Conveyance allowance Rs. 150 per mensem	1,650
Pay of clerk at Rs. 60 per mensem in the grade of Rs. 60—4—100—3—160.	660
Pay of peon at Rs. 10 per mensem	110
Temporary and Provisional allowance at Rs. 10 per mensem to the peon ..	110
House rent to the peon at Rs. 7 per mensem	77
	9,482

37, MISCELLANEOUS DEPARTMENTS (Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 188. Provision on account of fees to Assessors under the Workmen's Compensation Act (VIII of 1923).

Recurring	.. Rs.	500	Non-recurring	..	.. Rs. *Nil.*
Total	.. ,,	500	Ultimate annual recurring		.. ,, 500

Remarks.—Under the Workmen's Compensation Act, the Commissioner may for the purpose of deciding any matter referred to him for decision under the Act, summon one or more persons possessing special knowledge of any matter relevant to a case to assist him in holding an enquiry. It will be necessary to pay some remuneration to such persons when summoned by the Commissioner. Pending the amendment of rules under the Act providing for the payment of fees, it has been, suggested to provide Rs. 500 in next year's estimates. As the expenditure is unavoidable, the proposed provision has been entered.

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 189. Additional charges on account of the examination of the Accountancy Diploma Board of the Sydenham College of Commerce and Economics, Bombay.

Recurring	..	.. Rs. 175	Non-recurring	..	.. Rs. 150
Total	..	.. ,, 325	Ultimate annual recurring		,, 175

Remarks.—The charges are as follows :—

(*a*) Additional Assistant Superintendents at Bombay and Madras centres at Rs. 50 each .. .. Rs. 100 (recurring).

The number of candidates appearing at the Bombay centre has increased from 65 in 1922 to 142 in 1924 and an additional assistant is necessary to supervise the examination properly. In Madras the number of candidates rose from 41 in 1922 to 75 in 1924. In the Law College building in which the examination is held in Madras there is no hall big enough to accommodate more than 50 candidates and no other Government building is available for the examination as the Madras University examinations are held simultaneously. The candidates are consequently required to be seated in two rooms and hence an additional assistant Superintendent is necessary to exercise efficient supervision.

(*b*) Arrangements for water supply at the 5 centres at Rs. 5 per centre .. .. Rs. 25 (recurring).

No arrangement for the supply of drinking water exists at present at the examination centres. This causes great inconvenience to the candidates who appear for this examination. Several representations have been received in this connection. It is therefore proposed to provide this small sum with a view to removing this want.

(*c*) Increase in the remuneration of clerks and peons from Rs. 20 to Rs. 30 per centre .. .. Rs. 50 (recurring).

The amount of Rs. 20 sanctioned for each examination centre for payment to the clerks and the peons engaged in helping the proper conduct of the examination has been found to be inadequate. The work is increasing with the increase in the number of students and a small increase from Rs. 20 to Rs. 30 appears to be necessary. A sum of Rs. (10 × 5 =) 50 for the 5 centres is therefore provided in next year's budget.

(*d*) Wooden shelf and repairs to existing furniture .. 150 (non-recurring).

One wooden shelf is required to be purchased for keeping old files which are very useful. Repairs to the Board's furniture are also necessary. The annual grant of Rs. 600 sanctioned for miscellaneous office expenses cannot meet this necessary expenditure. It is therefore necessary to provide this amount separately.

		Rs.
Grand Total ..	Recurring ..	17,171
	Non-recurring ..	150

41, CIVIL WORKS (Partly Reserved and Partly Transferred).

MINISTER IN CHARGE—Honourable K. B. SHAIKH GHULAM HUSAIN HIDAYATALLAH

ITEM. 190. One chowkidar on Rs. 20 per mensem in the Karachi Buildings District.

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	240
Total	.. ,,	240	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—The chowkidar is required to watch the buildings which are being constructed on the Artillery Maidan, Karachi.

ITEM 191. One tracer on Rs. 70 per mensem in the office of the Superintending Engineer, Northern Division.

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	840
Total	.. ,,	840	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—The tracer is required for speedy disposal of projects which otherwise have to be returned to the Executive Engineers for modifications which can conveniently be carried out in the Superintending Engineer's office with the help of a tracer. There will be saving in time, stationery and postage. It is a long felt want.

ITEM 192. One bungalow chowkidar at Rs. 14 per mensem in the Satara District.

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	168
Total	.. ,,	168	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—Sub-divisional quarters at Panchgani have been converted into an Inspection bungalow and hence one chowkidar on Rs. 14 per mensem is necessary.

ITEM 193. Stipends for Civil Engineer Apprentices other than appointed to the guaranteed posts.

Recurring	.. Rs.	5,000	Non-recurring	.. Rs.	*Nil.*
Total	.. ,,	5,000	Ultimate annual recurring	.. ,,	5,000

Remarks.—This relates to the scheme for giving practical training to students passing out of the Poona College and who are desirous of seeking Government service. The proposal is to give every such student a stipend of Rs. 70 per mensem *plus* travelling allowance. The scheme has been approved by Government long ago but has been held over on account of financial stringency and the need for all round economy. Not only will it be of great assistance to the students but also to Government as it will enable Government to pick out the best men for permanent service. It is accordingly proposed to introduce the scheme from 1st July 1925. Six apprentices will be taken up under this scheme every year.

ITEM 194. Stipends to Indian students who have completed their theoretical training in Europe and are appointed to receive practical training on public works.

Recurring	.. Rs.	3,000	Non-recurring	.. Rs.	*Nil.*
Total	.. ,,	3,000	Ultimate annual recurring	.. ,,	3,000

Remarks.—The Government of India have inquired of this Government whether it is prepared to afford facilities for practical training on public works to Indian students who have completed their theoretical training in Europe. This Government propose to take 2 such apprentices in the Bombay Presidency every year and to pay a stipend of Rs. 70 per mensem to each of them *plus* travelling allowance.

ITEM 195. Increase in the cadre of Accountants.

Recurring	.. Rs.	7,000	Non-recurring	.. Rs.	*Nil.*
Total	.. ,,	7,000	Ultimate annual recurring	.. ,,	32,000

Remarks.—The Accountant General has proposed to establish a self contained cadre of accountants for this Department by providing for the usual leave and training reserves. The introduction of a self contained cadre will involve the addition of 10 men on Rs. 80—10—250—$\frac{20}{2}$—270 and the abolition of four posts of Apprentice Accountants.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 196. Canal telegraph and telephone Traffic Inspector for Sind on Rs. 200—25—350 and one peon on Rs. 24 per mensem for him.

Recurring	.. Rs.	5,500	Non-recurring	.. Rs.	*Nil.*
Total	.. ,,	5,500	Ultimate annual recurring	.. ,,	6,240

41, CIVIL WORKS (Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

Remarks.—Canal telegraph systems play a very important part in connection with the proper maintenance, efficient administration and safety of irrigation works. In order to ensure rapid and reliable intercommunication between the Irrigation Engineer and his staff in controlling the distribution of water in canals and the prevention of breaches both in canals and river embankments—the latter, if they occur, may cause serious damage to property and loss of life—telegraph lines have been constructed by the Telegraph Department along the main canal systems and river embankments in Sind. The cost of construction of these lines is borne by the Telegraph Department and they are leased to the Public Works Department at a rental fixed from time to time by the Government of India. There are 84 Telegraph Offices in Sind of which 37 are in the Indus Right Bank Division and 47 in the Indus Left Bank Division. In addition to the above offices there are 14 in the Right Bank Division 3 at least of which are open during the abkalani season. The mileages of lines are 438 and 736½ in the Right Bank and Left Bank Divisions respectively. These canal lines and offices are quite distinct from the general or public Telegraph lines. Before the amalgamation of the Posts and Telegraphs Departments the Telegraph officials used to supervise the canal telegraphs in Sind in both traffic and engineering matters but now only the engineering side of Telegraphy is looked after, and the interests of canal telegraph traffic have been rather neglected owing partly to the absence of adequate supervision and partly to the lack of skill on the part of canal operators. With a view to maintain a high state of efficiency in canal telegraph traffic, and as adopted on the Telegraph system on Railways it is proposed to create one post of Traffic Inspector for Sind. The functions of the Inspector will be to advise Executive Engineers on the best arrangements for the disposal of the traffic on the canal telegraph lines. He will bring to the notice both of the Deputy Post Master General, Sind, and Baluchistan, and the Superintending Engineers, cases in which the technical arrangements are not working satisfactorily. He will examine candidates before employment and nominate the most suitable man for any particular post. The Inspector will also co-ordinate the duty hours of the signallers with the most suitable working hours of the offices and check at intervals the promptness and efficiency with which traffic is disposed of. He will also inspect the offices and investigate any complaints of delay, cases of disputes on the lines and see that the signallers employed are competent. The Traffic Inspector will be engaged on a salary of Rs. 200—25—350 per mensem. He will probably be a retired Telegraph Department Official of the rank of Telegraph Master in which case the cost to the local Government will be lower as his pay will be reduced by the amount of pension drawn by him from the Telegraph Department. He will be given one peon on a monthly pay of Rs. 24. Besides his pay, he will be eligible for daily allowance and Railway fare. Government consider this scheme important and when the Lloyd Barrage is complete it will be absolutely necessary to have efficient canal telegraphs everywhere.

ITEM 197. One clerk on Rs. 75—5—100 in the office of the Superintending Engineer, Deccan Irrigation Division.

Recurring	.. Rs.	900	Non-recurring ..	.. Rs.	*Nil.*
Total	.. „	900	Ultimate annual recurring	.. „	1,200

Remarks.—The clerk is required in the office of the Superintending Engineer, Deccan Irrigation Division, in the interest of efficiency. The work in the Superintending Engineer's office has much increased on account of investigation of projects, development of irrigation on new canals, etc.

ITEM 198. Additional establishment for creation of two temporary districts in the Deccan Irrigation Division.

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	1,12,680
Total	.. „	1,12,680	Ultimate annual recurring	.. „	*Nil.*

Remarks.—With the growth of irrigation in the Deccan both in volume and intensity the Executive Engineers, Poona Irrigation and Pravara Canals Districts, are heavily overworked and their charges are becoming more than they can efficiently cope with. It is proposed to split up the Poona Irrigation district into two districts, one comprising the Nira Left Bank Canal, and the other, a temporary one, comprising the Mutha Canal and Matoba Tank and the minor tanks in the Poona and Sholapur Collectorates. It is also proposed to rearrange the irrigation works in the Nasik, Khandesh and Ahmednagar Collectorates by forming them into three executive charges, *viz.*, the Nasik Irrigation District, the Khandesh Irrigation District and the Ahmednagar Irrigation District, instead of two existing districts, *viz.*, Nasik Irrigation District and Pravara Canals District and by this rearrangement give relief to the Executive Engineer, Pravara Canals District.

41, CIVIL WORKS (Partly Reserved and Partly Transferred)—concld.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 199. Two darogas on Rs. 32 and Rs. 30 per mensem respectively in the Northern Jamrao Canals District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 744
Total	.. „ 744	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The Superintending Engineer reports that one work-charged daroga is proposed to be brought on the temporary establishment as he cannot be charged to works under P. W. D. Code, paragraph 141, and another also is urgently required for the efficient supervision of works.

ITEM 200. Two Daftar Karkuns on Rs. 30 per mensem and one clerk on Rs. 30 per mensem in the Pravara Canals District.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,080
Total	.. „ 1,080	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The above establishment is required to cope with the increased work due to development of irrigation. Pravara Canals District is one of the heaviest in the Deccan. Now that Lake Arthur Hill dam is approaching completion there will be more water available for the two Pravara Canals and Irrigation on them is likely to develop rapidly.

		Rs.
Grand Total ..	Recurring ..	21,400
	Non-recurring ..	1,15,752

43-A, *FAMINE RELIEF (Reserved).*

MEMBER IN CHARGE—The Honourable Mr. C. V. MEHTA.

ITEM 201. Measures for the improvement of water supply through boring wells.

Recurring	.. Rs. 1,08,380	Non-recurring	.. Rs. 2,55,620
Total	.. „ 3,64,000	Ultimate annual recurring	.. „ 3,67,000

Remarks.—The question of the improvement of water supply is engaging the attention o Government. In order to give greater facilities to the cultivator for increasing the supply o water for irrigation it has been decided to intensify the activities of the Agricultural Depart ment in the direction of boring wells. Two separate schemes have been proposed for thi purpose—one for carrying out exploratory borings in tracts liable to be affected by famine an the other for sinking ordinary irrigation wells. The work in the case of exploratory borin will be done up to a depth of 50 feet. In order to encourage well sinking proposals to remi certain charges in the case of unsuccessful bores are under consideration of Government.

2. To carry out the whole scheme the following expenditure is estimated. As the wor is likely to give a certain degree of immunity from famine the charge is to be met from the hea 43-A, Famine Relief :—

	Rs.
Purchase of	
15 exploratory machines	35,000
15 power machines	1,62,500
1 power machine devised by the Agricultural Engineer, Punjab	4,250
2 Water finders	1,500
Conversion of 13 existing hand machines into power machines	52,000
Cost of working—	
(1) Exploratory machines	42,000
(2) New power machines	20,085
(3) Existing machines	10,600
(4) Water finders	6,475
Additional charge on account of the pay of Assistant Boring Overseers	3,987
Cost on account of one Boring Overseer and peon and their travelling allowance	3,883
Cost on account of training of mukadams, including contingencies	5,350
Subsidy for unsuccessful bores	16,000
	3,63,630

or 3,64,000 (in round figure

3. The existing rates charged for boring are reported to be high and the question of thei revision is under the consideration of Government.

		Rs.
Grand Total ..	Recurring	1,08,380
	Non-recurring ..	2,55,620

46, STATIONERY AND PRINTING (Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 202*. Purchase of a Book Backing Machine for the Government Central Press, Bombay.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,200
Total	.. „ 1,200	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This machine is required to replace the old machine and is absolutely necessary.

ITEM 203*. Purchase of a Board Cutter for the Government Central Press, Bombay.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 600
Total	.. „ 600	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This machine is required to replace the old machine and is absolutely necessary.

ITEM 204*. Purchase of a steel galley rack for the Government Central Press, Bombay.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 375
Total	.. „ 375	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This is required to replace the old rack and is absolutely necessary.

ITEM 205*. Composing Room Fittings for the Government Central Press Bombay.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,250
Total	.. „ 2,250	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The existing fittings have to a great extent been destroyed by white ants and it is necessary to replace them.

ITEM 206. Revision of the pay of the Second Assistant Manager, Government Central Press, Bombay.

Recurring	.. Rs. 1,200	Non-recurring	.. Rs. *Nil.*
Total	.. „ 1,200	Ultimate annual recurring	.. „ 1,800

Remarks.—The post of Second Assistant Manager, Government Central Press, Bombay, has been for sometime vacant as no suitable candidate, willing to serve on the salary attached to the post, namely, Rs. 300—10—400 *plus* Rs. 100 house allowance, could be obtained. It has therefore been found necessary to revise the pay of this post and raise it to that of the First Assistant Manager, Government Central Press, namely, Rs. 400—15—550 *plus* house-allowance.

ITEM 207*. Purchase of a press from England for the Press of Commissioner in Sind.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 10,456
Total	.. „ 10,456	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The machine now in use has already given 30 years' service and is found to be working unsatisfactorily. The purchase of a new machine is absolutely necessary. The amount actually required for the purchase of the machine is Rs. 11,356 but the additional expenditure to Government will be only Rs. 10,456 as a saving of Rs. 900 is expected out of the amount of Rs. 2,500 budgetted for the purchase of printing materials from Europe.

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* These are to be purchased in England and their cost has to be included in the provision for "Expenditure in England".

		Rs.
Grand Total	Recurring	.. 1,200
	Non-recurring	.. 14,881

47. MISCELLANEOUS (*Partly Reserved and Partly Transferred*).

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

ITEM 208. Grant-in-aid to the Salvation Army for the maintenance of a Rescue Home for women in Bombay.

Recurring	.. Rs.	1,800	Non-recurring	.. Rs.	*Nil.*
Total	.. „	1,800	Ultimate annual recurring	.. „	1,800

Remarks.—In 1924-25 the Legislative Council voted to the amount of Rs. 70,000 to make a payment to the Salvation Army as a grant-in-aid of half the estimated cost of construction of a Rescue Home for women in Bombay. Government now proposes to give an annual recurring grant of Rs. 1,800 towards the maintenance of the Rescue Home. It is estimated that the maintenance charges of 50 women will amount to Rs. 12,000 per annum.

ITEM 209. Grant to the Dhangavari Society for the prevention of cruelty to animals, Surat.

Recurring	.. Rs.	300	Non-recurring	.. Rs.	*Nil.*
Total	.. „	300	Ultimate annual recurring	.. „	300

Remarks.—Though technically a new item, this does not involve extra expenditure. The fines in cases conducted by the Society will now be credited to Government, and out of this provision, the grant will be made to the Society equal to a moiety of the actual fines recovered.

MINISTER IN CHARGE—Honourable Mr. ALI MAHOMED KHAN DEHLAVI.

ITEM 210. Rewards for the destruction of Nilgais in the Thana District.

Recurring	.. Rs.	500	Non-recurring	.. Rs.	*Nil.*
Total	.. „	500	Ultimate annual recurring	.. „	500

Remarks.—In view of the recommendation made by the Committee appointed by Government to consider measures for the protection of crops from wild animals the Collector of Thana has suggested the renewal of the system of giving rewards for the destruction of Nilgais which are doing serious damage to crops in the district. The amount to be given is Re. 1 per animal killed and a provision of Rs. 500 is made for the purpose.

MEMBER IN CHARGE—Honourable Sir MAURICE HAYWARD.

ITEM 211. Grant to the society for the prevention of cruelty to animals, Sukkur.

Recurring	.. Rs.	225	Non-recurring	.. Rs.	*Nil.*
Total	.. „	225	Ultimate annual recurring	.. „	225

Remarks.—Though technically a new item, this does not involve extra expenditure. The fines in cases conducted by the society will now be credited to Government, and out of this provision, the grant will be made to the society equal to a moiety of the actual fines recovered.

MINISTER IN CHARGE—Honourable Khan Bahadur SHAIKH GHULAM HUSAIN HIDAYATALLAH.

ITEM 212. Grants to Local Boards for local public works.

Recurring	.. Rs.	7,42,000	Non-recurring	.. Rs.	*Nil.*
Total	.. „	7,42,000	Ultimate annual recurring.	„	18,42,000

Remarks.—Till 1922-23 a provision of Rs. 15,63,250 used to be made in the budget estimates for grants to local boards for road repairs, etc., equal to 50 per cent. of the local fund cess. It was made up of the following items :—

(1) Imperial recurring grants for objects other than educational such as improvements of communications, water supply, village sanitation and the proper equipment and maintenance of dispensaries	Rs. 7,00,000
(2) Grants from Provincial Revenues to district local boards for road repairs only.	8,24,000
(3) Special grants to certain local boards in Sind for road repairs ..	39,250
Total ..	15,63,250

As the Imperial grant of Rs. 7 lakhs was stopped by the Government of India and as this Government were unable, owing to financial stringency, to provide a larger amount, the provision was cut down to Rs. 11 lakhs. As a result of this reduced provision, the grants made to all District Local Boards have been proportionately reduced. These grants are distributed through the Commissioners. Government have now decided to raise these grants by an addition of Rs. 1,85,500 to each Division, *i.e.*, 7,42,000 in all.

47, MISCELLANEOUS (Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honourable Mr. H. S. LAWRENCE.

ITEM 213. Repayment of compensation under the Workmen's Compensation Act, VIII of 1923.

Recurring	..Rs. 15,000	Non-recurring	.. Rs. *Nil.*
Total]	.. ,, 15,000	Ultimate annual recurring	.. ,, 15,000.

Remarks.—Under the provisions of Chapter II of the Workmen's Compensation Act, 1923, Government is liable to pay compensation to its employees if a personal injury is caused to workmen by accident arising out of and in the course of their employment. A lump provision for making payments under the Act referred to above to Government employees except those employed in the Development Department is made under this head.

Grand Total	Recurring	.. Rs.	7,59,825
	Non-recurring	.. ,,	*Nil.*
Grand Total (charged to Revenue)	Recurring	.. ,,	26,01,832
	Non-recurring	.. ,,	24,37,187.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—(Reserved).

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

(SIND).

(1) PRODUCTIVE.

Indus Canals.

ITEM 214. Constructing sluices over Zamindari karias.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As there is a deficiency of water in the tails of canals, it is very necessary to construct packa sluices to take the place of katcha karia heads on karias in the upper reaches which are drawing water much in excess at present. The work is thus essential for the proper distribution of water.

The plans and estimate for the work have been sanctioned in G. R. No. 3357, dated 15th February 1923.

Great Marak Canal.

ITEM 215. Constructing karia sluices.

Recurring	Rs. *Nil.*	Non-recurring	.. Rs. 1,500
Total	.. „ 1,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made against item 214 above apply to this item also.

Facts and figures are being collected for each outlet by the Superintending Engineer and one type design will be sanctioned for all.

Sarfraz Canal.

ITEM 216. Contructing karia sluices.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,500
Total	.. „ 1,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made against item 214 above apply to this item also.

Pinyari Canal.

ITEM 217. Contructing masonry sluices over kacha karia heads.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As there is deficiency of water in the tails of canals it is very necessary to construct packa sluices in the place of katcha karia heads on the karias in the upper reaches which are drawing water much in excess at present. The existing kacha heads do not ensure proper distribution of water and are positively dangerous for traffic, as being constructed of babul wood and brush wood, they soon deteriorate and give way. The construction of masonry sluices will effect a better and more equitable distribution of water and is a crying necessity.

Plans and estimate for the work are under preparation.

Kalri Canal.

ITEM 218. Constructing masonry sluices over kacha karia heads along Kalri Canal and branches.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. ” *Nil.*

Remarks.—The remarks made against item 217 above apply to this item also.

Indus Canals, Left Bank.

ITEM 219. Contructing masonry sluices over kacha karia heads.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,000
Total	.. „ 2,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made against item 217 above apply to this item also.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

Indus Canals, Right Bank.

ITEM 220. Contructing masonry sluices over kacha karia heads.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 4,000
Total	.. „ 4,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made against item 217 above apply to this item also.

(2) UNPRODUCTIVE.

Nasrat Canal.

ITEM 221. Installing screw gates over karia heads *ex* Gujra.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As there is deficiency of water in the tail of Gujra Branch, it is very necessary to provide screw gates over heads of karias which at present draw a supply much in excess of their requirements. The work is essential for the equitable distribution of water.

Facts and figures in connection with the outlets are being collected by the Superintending Engineer and one type design will be approved for all.

Mahiwah.

ITEM 222. Constructing masonry sluices over kacha kaira heads, along Masuwah.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,700
Total	.. „ 2,700	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made against item 217 above apply to this item also.

The work has been approved in G. R. No. 3554, dated 16th October 1924, and the plans and estimate have been sanctioned by the Superintending Engineer, Indus Right Bank Division.

DECCAN AND GUJARAT.

Jamda Canals System.

ITEM 223. Constructing an overbridge across the Jamda Left Bank Canal in mile No. 15 on the cart track from Kolgaon to Shivni.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,290
Total	.. „ 1,290	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As the passage of carts cuts up the canal and causes waste of water and recurring expenditure on repairs, an overbridge is absolutely necessary.

The work was administratively approved in G. O. No. A.I.—5163, dated 1st May 1915. The plans and estimate have been sanctioned in G. R. No. 3631, dated 22nd April 1924.

ITEM 224. Constructing a super-passage across Jamda Right Bank Canal in mile No. 6 on the cart track from Wada to Waghali.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,060
Total	.. „ 1,060	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The cart track acts like a nala also and the canal suffers badly both by the passage of carts and storm-water. A super-passage will stop both the troubles and is very necessary.

The work was administratively approved in G. O. No. A.I.—5163, dated 1st May 1915, and the plans and estimate have been sanctioned in G. R. No. 3631, dated 22nd April 1924.

		Rs.
Grand Total ..	Recurring ..	*Nil.*
	Non-recurring ..	34,050

56A, CAPITAL OUTLAY ON PUBLIC HEALTH. (Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—Honourable Mr. C. V. MEHTA.

ITEM 225. Acquisition of properties in connection with the development of the Artillery Maidan, Karachi.

Recurring	... Rs. *Nil.*	Non-recurring	... Rs. 22,000
Total	... „ 22,000	Ultimate annual recurring	... „ *Nil.*

Remarks.—The sum of Rs. 22,000 is the estimated cost of compensation to be paid for buildings held on cantonment tenure on the Artillery Maidan which it is necessary to acquire as they are on the site of roads in the scheme of development of the area.

MINISTER IN CHARGE—Honourable Khan Bahadur GHULAM HUSSAIN HIDAYATALLAH.

ITEM 226. Improvement of distribution system of the Poona Cantonment Water Supply.

Recurring	.. *Nil.*	Non-recurring	... Rs. 1,81,000
Total	.. Rs. 1,81,000	Ultimate annual recurring	.. *Nil.*

Remarks.—The Cantonment is suffering from a serious shortage of water in the parts mentioned below and there are frequent complaints from the public.

1. On the Middle Service System.
2. On the High Level System.
3. On the Koregaon Estate.
4. In the Bazar Area where many houses get no water at all during the hot weather.

It is therefore imperatively necessary to improve the existing distribution system by laying larger mains and branches in the whole of Poona Cantonment and its suburbs as they will be developed. A comprehensive scheme for these improvements estimated to cost Rs. 10,26,704 is under the consideration of Government. In the meantime a detailed project for a part of the scheme amounting to Rs. 1,81,430 for immediate improvement to the Middle Service Zone including the Bazar Area has been technically sanctioned and it is proposed to provide funds for this in the next year.

2. The Cantonment authorities have agreed to the proposal to increase the Cantonment Water Works rate from 6 to 8 annas per 1,000 gallons and it is expected that this increase will ensure a suitable return on the new capital expenditure. The Sanitary Engineer to Government has been requested to furnish the detailed figures explaining the position and on receipt of those figures the comprehensive scheme will be finally considered.

		Rs.
Grand Total ..	Recurring ..	*Nil.*
	Non-recurring ..	2,03,000.

60A. OTHER PROVINCIAL EXPENDITURE NOT CHARGED TO REVENUE (Transferred).

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 227. Purchase of the Coast Guard Fleet Dockyard at Sewri in Bombay for purposes of a country spirit warehouse.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 37,136
Total	.. „ *Nil.*	Ultimate annual recurring	.. „ *Nil.*

Remarks.—On the transfer of the work of repairing Salt Department boats to the Royal Indian Marine Dockyard a portion of the Salt Department Dockyard at Sewri was converted temporarily into a country spirit warehouse for the Town and Island of Bombay pending the construction of a warehouse elsewhere. In the absence of a more suitable site it has been decided to locate the warehouse permanently at Sewri. The dockyard property however belongs to the Central Government. The Consulting Surveyor was asked to value the property and the Government of India have been offered Rs. 60,000 for the buildings. The requisite provision has been made in the budget for the year 1924-25. The Government of India have been asked not to charge anything for the pier, jetties, etc., as they are of no use to the Excise Department nor have they any market value. They have since claimed payment for the land as they had to spend Rs. 37,136 on its acquisition and filling in. The proposed provision is intended to meet this liability.

		Rs.
Grand Total ..	Recurring ..	*Nil.*
	Non-recurring ..	37,136
Grand Total (not charged to revenue) ..	Recurring ..	*Nil.*
	Non-recurring ..	2,74,186

APPENDIX A. (*Vide* item No. 140 under 31, Education.)

Encouragement of Vernacular Literature.

Government have had under consideration for some time past the question of encouraging the production of vernacular literature suitable for the self-education of those people who know the vernacular only or whose knowledge of English is very slight. In the European languages there is a large number of suitable books written with this object in view and these afford everybody a chance of self-education. In this country such books are practically non-existent in most vernacular languages. What books there are, with a few exceptions, are generally unsuitable. The primary schools in this Presidency are turning out a large number of literate people and the mental pabulam that they now receive is usually merely bad fiction or political literature which is often unhealthy in character, besides newspapers which are generally ill-informed and controversial.

2. It is therefore proposed that steps should be taken to encourage the production of the following two kinds of books :—

(*a*) Books of a fairly *advanced* type by competent authors in the vernaculars of this Presidency and in Urdu on various subjects especially of an educative character such as—

(1) History of various countries, periods and movements ; biography ;

(2) Economics ; politics and political theories ; social movements ; sociology, anthropology and ethnology ;

(3) Various physical and natural sciences ; agriculture, technology ; history of sciences ;

(4) Mathematics, astronomy, statistics ;

(5) Philosophy ; histories of various religions ; biographies of philosophers (including a description of their system) ;

(6) Histories of various European and other languages ; literary movements ; linguistics and philology ;

(7) Geography ; history or geographical discovery ; lives of explorers.

(*b*) Graduated series of books of an elementary type on the following subjects in the various vernaculars and Urdu which would be useful for the self-education of literate villagers and at the same time serve as supplementary readers for the higher standards of vernacular primary schools :—

(1) Agriculture ; nature study ; natural sciences ;

(2) History ; elementary economics ; elementary ideas on politics and political institutions ; administration ;

(3) Physical sciences like physics, chemistry, astronomy, geology ; technical subjects ;

(4) Domestic economy ; elementary medicine and physiology ; first-aid ; sanitation and public health.

3. Owing to the existing financial stringency, it is not proposed to proceed at present with proposal (*a*) in paragraph 2 above, which will involve considerable expenditure. Proposal (*b*) is not expected to cost much and the expenditure will be spread over a period of about three years. It is accordingly intended that the following three series, each consisting for the present of three or four graduated readers on a concentric basis should be taken in hand :—

(1) Agriculture together with subsidiary subjects like Botany, Zoology (including entomology) ; veterinary science ; meterology.

(2) History and geography ; administration ; economics ; political science.

(3) Domestic science including hygiene and first-aid, common diseases, nursing, etc.

4. Steps will be taken to have the proposed three series prepared first in one of the vernaculars. They will be translated or adapted later into the other vernaculars and Urdu. Government propose to offer a subsidy at the approximate rate of Rs. 2-4-0 per octavo page to competent persons who may offer to write the proposed books and will reserve the right of translation, etc.

5. The total cost of the production of the three series in one vernacular is estimated at Rs. 5,000.

STATEMENT E.

LISTS OF MAJOR WORKS.

41, Provincial Civil Works.

Executive District.	Locality.	Name of Work.	Amount of estimate.	Proposed provision.	Remarks.
		Revenue Department.	Rs.	Rs.	
Surat and Broach.	Surat ..	Re-construction of the Account Office in the Surat Castle.	36,165	31,000	The present account office is very old and unsafe. The roof, windows and front wall require renewal. The existing accommodation for the various offices in the Castle is very inadequate. While renewing the roof, front wall and windows the width will be increased so as to secure additional accommodation on the ground and the first floors. The rooms on the ground floor will be used for storing records and those on the first floor as offices. Grave administrative inconvenience is caused owing to the very inadequate office accommodation in Surat.
Satara ..	Shirala ..	Construction of a new Mahalkari's Kacheri.	38,661	30,000	The present kacheri has developed very serious cracks in all the main walls particularly over the arches of doors and windows which are not of solid masonry. The kacheri was built on a mound of made ground, the site of an old fort. The site is most unsuitable and the main walls have settled unevenly, one of the walls going out of plumb. For nine years past there have been minor cracks which have been raked out and pointed. But the condition of the building has become so dangerous that such measures will no longer avail.
Karachi Buildings.	Karachi ..	Construction of stables, coach houses, motor sheds store rooms and syces' quarters at Government House.	29,067	29,000	The present stables are very old and in a state of extreme dilapidation. A heavy fall of rain might cause the collapse of part of these buildings.
				90,000	
		Administration of Justice.			
Satara ..	Satara ..	Conversion of 2 blocks of buildings in the rear of the new palace, Satara, into record rooms for the District Court.	57,817	28,000	The District Court at Satara located in the new palace which though a large building affords inadequate accommodation for the Courts. Besides many of the spacious apartments which could be utilised for courts are occupied by record keeper's establishment. In consequence, there is extreme congestion. With a view to setting free these apartments for the use of courts, it is proposed to convert the two blocks which are at the back of the palace into record rooms and offices for record keeper. If this is done the question of accommodation would be solved in a satisfactory manner.

Executive District.	Locality,	Name of Work.	Amount of estimate.	Proposed provision.	Remarks.
		Jails.	Rs.	Rs.	
Poona ..	Yeravda ..	Godown at Yeravda Central Prison.	13,903	14,000	Rat and rain proof godowns are required at the Yeravda Central Prison for storing six months' supply of large provisions for prisoners whose daily average number usually exceeds 1,800. The existing godowns are inadequate.
		Police.			
Dharwar ..	Dharwar ..	Drainage and water supply for head-quarters lines.	75,000	29,300	The headquarters were completed recently but there is no drainage or water supply in the absence of which great inconvenience is experienced and the lines are insanitary.
Presidency ..	Bombay ..	Cattle pound at the junction of Victoria Gardens and Clerk Road.	34,235 (This includes the cost of site, *viz.*, Rs.20,160).	34,000	At present in the whole of the City of Bombay there is only one cattle pound near the Kennedy Bridge at Girgaum. This is not only insufficient but a very long way from such outlying parts of the City as Colaba, Dadar, etc. It is therefore proposed to construct a second Cattle Pound at the junction of Victoria Gardens and Clerk Road.
Dharwar ..	Gadag, Ry. Station.	Quarters for 7 Head Constables and 11 constables.	36,796 (this includes the cost of site, *viz.*, Rs. 5,779).	36,000	The existing lines have been condemned by the Deputy Sanitary Commissioner but the policemen have continued to live in them at their own request in preference to occupying hired quarters in Gadag Town which is far away from railway station and consequently inconvenient for the men.
Ghar Canals .	Bagarji ..	Quarters for 1 Sub-Inspector, 3 Head constables and 6 constables and 5 stables.	32,660	32,000	There are at present old departmental structures which are in an uninhabitable condition. During rain water pours through the ceiling. One of the katcha rooms is used as office and there is no proper record room. A part of this room is used for the record which is kept on a wooden structure improvised for the purpose. Owing to insufficiency of accommodation 3 men are putting up in rented houses in the village.
				1,31,300	
		Medical.			
Karachi Buildings.	Karachi ..	Recreation room and additional quarters for nurses in the Civil Hospital.	31,276	28,000	The existing accommodation for housing the present staff of nurses at the Civil Hospital, Karachi, is quite inadequate, and quarters are therefore necessary. A recreation room is also considered necessary for this hard worked staff.

Executive District.	Locality.	Name of Work.	Amount of estimate.	Proposed provision.	Remarks.
		Communications.	Rs.	Rs.	
Thana ..		High level causeway over the Surya river in mile No. 15 of the Dahanu Jawhar road.	50,044	14,000	The causeway is very essential. The present 'dip' is damaged in many places and its approaches are too stiff for heavy cart traffic; the 'dip' is unfordable during the rains, when the ferry has to be used. The causeway will greatly facilitate transport, chiefly of forest produce and will be a boon to the public, the Forest Deptt. and Jawhar State. The importance of the road on which the causeway is proposed was recognised at a road conference held by the Collr. of Thana in 1920 to consider the importance of communications in the Thana Dt. and the Collr. is therefore of opinion that the causeway is an urgent necessity and the Commr. agrees. The Forest Deptt. and Jawhar State have each consented to contribute one fourth of the cost.
Govt. House.	Bombay.	Providing water carriage drainage system.	99,925	99,500	Since the main drainage system was laid down for Malabar Hill the old system of hand removal has been abolished and all the bungalows have been provided with modern sanitary appliances on the full flushing system. Some of the bldgs. at Govt. House have been drained on modern lines and it is proposed to extend the water carriage system to all other bldgs. in accordance with the rules and regulations of the Bombay Muny. who have strongly objected to the existing system of drainage and have pressed Govt. to complete the water carriage system.
				1,13,500	

60, Civil Works.

Honourable the Home Member—7,86
Justice .. 1,16
Jails .. 80
Police .. 5,90

Executive District.	Locality.	Name of Work.	Amount of estimate.	Proposed provision.	Remarks.
		Administration of Justice.	Rs.	Rs.	
East Khandesh.	Jalgaon ..	Judicial Buildings ..	5,53,000	66,500	The buildings are required for the new Judicial District of East Khandesh which has already been approved of by the Government of India.
Karachi Buildings.	Hyderabad.	Court House for Sub-Judge.	1,28,640	50,000 1,16,500	The present building of the Sub-Judge's Court, Hyderabad, was originally a Church. It is therefore ill-adapted for its present use, and it is also very small. In consequence the Joint Sub-Judge and many clerks have to work in temporary buildings. This arrangement is both undesirable and unsatisfactory. In short the whole of the arrangements of the housing of the Sub-Judge, Hyderabad, are discribed as bad as they can possibly be imagined.
		Jails.			
Poona ..	Yeravda ..	Female Jail at Yeravda.	1,89,000	80,000	Female prisoners are at present confined in a portion of the Yeravda Central Prison where their proper segregation and treatment is not possible under the existing conditions of the prison. It is therefore proposed to have a separate jail with accommodation for 100 female prisoners attached to the Central prison. The estimate also includes cost of quarters for the staff. The accommodation that will be made available by means of the transfer of the female prisoners to the proposed jail is also required for the separation of juvenile prisoners.
		Police.			
Presidency ..	Bombay ..	Demolition of the old stables along the North-east boundary of the Head Police Office compound and construction on its site of a 5 storied chawl to accommodate 117 constables and garages for motor cars.	1,91,988	1,00,000	As the mounted police in Bombay City have been reduced, the stables in the compound of the Head Police Office, which are very old, are no longer necessary. It has therefore been proposed to demolish them and construct on their site a five storied chawl in order to house those constables of the Princess Street and Pydhonie police stations for whom no quarters are available. Hired accommodation for these men is not available in the neighbourhood of the above two police stations within the sanctioned scale of house rent.

Executive District.	Locality.	Name of Work.	Amount of estimate.	Proposed provision.	Remarks.
		Police.	Rs.	Rs.	
Presidency ..	Bombay ..	Providing Police Station and accommodation scheme on the Bombay Port Trust site at Mazagaon-Sewri Reclamation area consisting of :— (1) Police Station. (2) Quarters for 4 European Officers, 3 Indian Sub-Inspectors, 1 Jemadar, 11 Head Constables and 98 constables.	2,96,694	1,00,000	The Port Trust Authorities have represented that adequate arrangements should be made for policing the Mazagaon-Sewri reclamation area as the locality is being rapidly developed. Government has acknowledged the necessity for opening a new police station in this area as soon as possible with 1 Inspector, 1 Deputy Inspector, 2 Sergeants, 3 Sub-Inspectors, 1 Jemadar, 11 Head Constables and 102 constables. Out of these, 4 constables will be housed in the 2nd Naigaum Scheme. Quarters are therefore required for the remaining officers and men. As in this locality no suitable buildings are available to accommodate this police force, the new police station in the area cannot be opened unless quarters are built for them. It has already been decided to lease the site required for these buildings from the Port Trust.
Do. ..	Do. ..	Construction of quarters for 8 Inspectors in the compound of Head Police Office.	1,96,992	1,00,000	This work will accommodate 7 Inspectors and 1 Police Prosecuting Inspector. In the case of some of these Inspectors quarters have been hired at a higher rental than the sanctioned scale as suitable houses are not available for them within the sanctioned scale. It is therefore very necessary that these officers should be housed as early as possible.
Dharwar ..	Hubli ..	Quarters for 1 Inspector, 1 Sergeant, 1 Sub-Inspector, 10 Head Constables and 21 constables.	1,09,490 (This includes Rs. 25, 680 for the site)	40,000	The existing lines consist of 19 single old pattern rooms built by the Railway company who have demanded the relinquishment of the lines for remodelling the Station Yard. Hubli is growing in commercial importance and suitable houses are not available on hire even on a high rent especially close to the Railway Station. The lines have not been returned to the Railway company owing to the difficulties mentioned above. House rent for Inspector and Sergeant is Rs. 60 per mensem each.
Ahmednagar.	Ahmednagar.	Quarters for 1 Sub-Inspector, 18 Head Constables and 63 constables.	1,57,090	50,000	The present lines are old and dilapidated and have been declared unfit for human habitation by the Executive Engineer. It is difficult to have suitable houses on hire. The town is an important one and in the interest of control and discipline, all the men should be located together. The rate of house-rent sanctioned is Rs. 3 for a Head Constable, Rs. 2-8-0 for a constable and Rs. 15 for a Sub-Inspector.

Executive District.	Locality.	Name of Work.	Amount of estimate.	Proposed provision.	Remarks.
		Police (Home Department)—contd.	Rs.	Rs.	
Karachi Buildings.	Hyderabad.	Improvements and additions to the Mounted Armed Police Lines.	4,06,940	1,00,000	The existing police lines provide accommodation for 50 married men only. With the exception of 12 married men who are compelled to live in the city for lack of accommodation, the remaining men are herded together in rooms or barracks of varying size. There is considerable over-crowding. The present lines are old and in very poor repair and provision for adequate accommodation is a matter of the utmost urgency. Proposals to relieve the congestion have been discussed and rediscussed since 1912. It is impossible to find accommodation on hire in the city, nor is it feasible for armed police, who must be readily available in any emergency.
Ahmedabad.	Ahmedabad.	Conversion of existing quarters and construction of new additional ones so as to accommodate 48 Head Constables and 263 constables of the Ahmedabad Head Quarters.	3,43,600	1,00,000 5,90,000	The present lines which were built about 50 years ago are, with the exception of a few Head Constables' quarters, single rooms without any convenience such as cook and bath rooms, verandahs or backyards, and thus are unfit for married men living with families. This has resulted in men proceeding on leave frequently. Moreover for want of sufficient accommodation two or three men have to live in one room. In the interest of health, discipline and security of the force it is essential that the men should be provided with proper quarters. House rent at Rs. 7 for Head Constables and Rs. 5 for constables is at present paid to the unhoused men.

Honourable the Minister for Education and Medical—7,54

Medical .. 7,54.

Serial No.	Locality and Executive District.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
		Medical.	Rs.	Rs.	
		Project for the B. J. Medical School, Poona.			
1	(*a*) Poona ..	Laboratories at the B. J. Medical School.	45,000	33,700	For many years past it has been recognised that proper facilities were lacking for the practical teaching of the preliminary scientific subjects and also some of the purely medical subjects such as physiology and pathology in medical schools in this Presidency. There are no laboratories at the Poona Medical School for giving practical teaching in these subjects. The so-called courses of practical chemistry and practical pathology consist merely of demonstrations. Students have no opportunity of carrying out experiments themselves. The attention of Government has been drawn several times to this very unsatisfactory state of affairs. Now-a-days there is a very laudable tendency on the part of the examiners, who are appointed by the College of Physicians and Surgeons, Bombay, to insist upon higher standard of theoretical as well as practical knowledge of subjects prescribed for study at the School. There is therefore undoubtedly a very great and urgent need for providing necessary laboratories and other equipment required for the proper teaching of the various scientific and purely medical subjects at the School. The proposed laboratory buildings and their equipment provide for: (*a*) a Pathological Laboratory; (*b*) a Physiological Laboratory; (*c*) a Chemical Laboratory; and (*d*) a Physics and Biological Laboratory. The scheme has been framed on the most economical lines. On the other hand the buildings have been designed with a view to suitability for use under other conditions, should the school develop later into a Medical College to be affiliated to the Bombay University. It is also necessary to carry out certain improvements at the Sassoon Hospitals, Poona, where students of the school receive the clinical instruction. For such improvements please see item No. 2 below.
	(*b*) Do. ..	Fitting and equipment of Laboratories at the Medical School.	30,000	30,000	

Serial No.	Locality and Executive District.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Projects for the Sassoon Hospitals, Poona.			
2	(*a*) Poona ..	Out-patients' Department at the Sassoon Hospital.	1,73,131	1,73,000	While considering the improvements proposed at the Medical School, Poona, it has been found necessary to supplement them by carrying out certain important changes also at the Sassoon Hospitals at Poona, which furnish the training ground for students. The accommodation for existing Out-Patients' Department at the Hospitals is quite out of proportion to the requirements of students of the school as well as the growing needs of an important city like Poona. There are also no facilities at the hospitals for students to perform and practise the daily routine of examining blood, urine, etc. Honorary Surgical staff has been entertained at the Hospitals for the efficient working of the Surgical Wards of the Hospitals as well as teaching in Surgery at the Medical School. A new operation theatre is therefore an urgent necessity to provide the requisite facilities to the staff and students at the Hospitals and the school. Additional accommodation is necessary in the nurses' quarters as the present quarters and kitchens, pantries, etc., are quite inadequate to meet the requirements of the nursing staff which has to be increased on account of the new maternity ward. Along with all these improvements it is also considered advisable to provide the necessary quarters for the resident medical and surgical officers on the staff of these important Hospitals. The proposed works are designed to meet all these needs of the institutions.
	(*b*) Do. ..	Side-rooms ..	1,20,000	1,25,600	
	(*c*) Do. ..	A new operation theatre .	60,000		
	(*d*) Do. ..	Quarters for nurses ..	50,000		
3	Ahmedabad ..	Extension of the B. J. Medical School and repairs to old buildings.	1,47,000	1,27,000	The question of improvements at the Medical School and the Civil Hospital at Ahmedabad has been under consideration for a long time. In 1923, Government appointed a Committee to consider the question and submit the necessary proposals to Government. After careful consideration, the Committee submitted certain suggestions for carrying out the necessary improvements at the Medical School and the Civil Hospital to which the School is attached. Government now propose to give effect to the proposals of the Committee which provides for the extension of the school and repairs to existing buildings. The proposed works provide

Serial No.	Locality and Executive District.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
					for additional accommodation for lecture threatres and laboratories. The lecture theatres have to be enlarged for growing number of students seeking admission to the School. The remarks against item 1 about the necessity of the provision of laboratories for the practical teaching of scientific and purely medical subjects at the Medical School at Poona is also equally applicable to the Medical School at Ahmedabad.
		Projects for the Civil Hospital, Ahmedabad.			
4	(*a*) Ahmedabad.	Out-patients' ward and Ophthalmic ward at the Civil Hospital.	45,000	45,000	To meet the growing needs of a large industrial city like Ahmedabad, the Committee referred to in the remarks against item 3 above also pointed out the very great necessity of providing a special Opthalmic Ward, Wards for Women and Children, a ward for venereal diseases and additional accommodation for Out-patients attending the hospital. It has been brought to the notice of Government that there is a serious shortage of beds in the Ophthalmic Ward where many patients have to lie down on bare floors and verandahs. The accommodation in the existing wards for females and children require to be extended and developed in order to allow for the segregation in a separate ward of isolation cases. The existing Out-patients' Department is very cramped and inadequate and presents very great difficulty in making proper observation and examination of patients by a large class of medical students who receive their clinical training in this ward. It is therefore absolutely necessary for the expansion of the ward simultaneously with the expansion of the hospital. The scheme also makes provision for new quarters for the House Surgeon and the House Physician and Matrons, Sisters and Nurses. New quarters are required for the House Surgeon and House Physician because their existing quarters are to be taken over for the proposed new wards for females and children. The Matron will also require new quarters. The building now occupied by her, being flanked by a tubercular ward on one side and a venereal ward on the other, is unsuitable for residential purposes and is being taken over for other purposes. The present area
	(*b*) Ahmedabad.	Joining Women and Children's ward and conversion of House Surgeon's quarters into Venereal ward at the Civil Hospital.	15,000	15,000	
	(*c*) Ahmedabad.	House Surgeon's quarters at the Civil Hospital.	24,000	1,00,000	
		House Physician's quarters at the Civil Hospital.	24,000		
		Quarters for the Matron and 4 sisters at the Civil Hospital.	28,000		
		Quarters for 6 female Nurses double storeyed at the Civil Hospital.	18,000		
		Compound walls and clearance of site and conversion of private buildings into temporary quarters at the Civil Hospital.	13,000		
		Roads, Paths, Drainage, Electric installation, etc., at the Civil Hospital.	26,000		
	(*d*) Ahmedabad.	Quarters for 12 male nurses at the Civil Hospital.	55,000	55,000	
	(*e*) Ahmedabad.	Acquisition of 3 new blocks at the Civil Hospital.	50,000	50,000	
				7,54,300	

Serial No.	Locality and Executive District.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	covered by the Hospital and school buildings is much cramped. It is therefore necessary to acquire some more land in the vicinity of the premises of the hospital in order to facilitate expansion in the near future and to round off the Hospital compound in one compact area within which it will then be possible to make the much needed improvement in the sanitary condition of the land immediately adjoining the Hospital and the Medical School.

Honourable the General Member—4,00
Stationery and Printing .. 4,00

Serial No.	Locality and Executive District.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
		Stationery and Printing.	Rs.	Rs.	
	Presidency Bombay.	Construction of a building for the Government Central Press, Stationery Office and Book Depot.	15,31,000	4,00,000	The Government Central Press is at present located in a temporary building. The accommodation available therein is found to be insufficient. The temporary structure also is in a very precarious condition. The necessity for providing a permanent building for the Press has been felt for a long time but nothing in this direction could be done up to now owing to financial stringency. The matter however cannot be postponed any more without the possibility of a serious breakdown in the work of the Press and it has therefore been decided that the Press building should be commenced as early as possible.

Honourable the Minister for Civil Works—3,28
Communications .. 3,28

Executive District.	Locality.	Name of Work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Communications.			
Ahmedabad.		Metalling & improving the road from A'bad to Barwala, section I (from Sarkhej to Bavla)	1,52,147	60,000	The road from A'bad to Barwala was provincialized in 1920. The first 6 miles of the road, *viz.*, from A'bad to Sarkhej have been metalled and drained throughout. The remaining portion of the road (from Sarkhej to Bavla), which has since been provincialized, has been aligned and graded properly with earthen banks and has been provided with necessary masonry works. It is now proposed to put this portion of the road in order by metalling. The traffic on this road is heavy.
					The Collr. is of opinion that the work is very important and is the only means of access to A'bad from Dhandhuka and the greater part of Kathiawar and recommends that it should be put near the top of the list. The Commr. agrees.
W. Khandesh		Constructing Taloda Raisingpur road, Sec. I.	2,57,299	60,000	There is no made road to Raisingpur and Kathi estates which have a large forest revenue and most of the teak is taken to Taloda. Taloda is an important taluka town and bazar place for all the Mewas Estates. This road will be of immense use to the Estates and also to Govt. The Collr. had recommended in the year 1919 that this road should be taken up first.
		Constructing Taloda Raisingpur road, Sec. II	89,497	45,000	
					The Commr., C.D., agrees with the Collr. who states that the necessity pointed out by the S.E., C.D., is real and suggests that the work should be provided for in the budget and adds that it would open some fertile lands in the Taloda Taluka and the forests behind them.
W. Khandesh	Savalda	Causeway over the river Tapti	3,79,835	1,00,000	The urgent need of a proper crossing over the Tapti on the Agra road is well known. The road is one of the busiest in the Presy. and every day hundreds of carts are to be seen with six oxen yoked struggling through the Tapti sands. Merchants from Dhulia who pay frequent visits to Central India in the Cotton season complain bitterly of the charges levied by boatmen for getting their motor cars across. The need for a causeway or bridge is immediate. The Commr. recommends that a provision of Rs. 2,00,000 may be made for the work.

Executive District.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
		Communications—concld.	Rs.	Rs.	
Ratnagiri		Bridge over the Bav River in mile 6-6 of the Hathkhamba Poladpur road.	1,46,965	63,000	Bombay is so largely dependent on Ratnagiri for its supply of labour that it is peculiarly important to provide for unrestricted road communication between these two places all the year round. The road from Bombay to Ratnagiri is intercepted by several rivers and nallas which are difficult to cross. Of these the Bav river is the most important. With the construction of the bridge over this river there will be uninterrupted communication between Ratnagiri and Sangemeshwar and a beginning in the direction of gradually extending through communication between Bombay and Ratnagiri. The Commr., S.D., is of opinion that the work is urgent and may be financed in 1925-26.
				3,28,000	

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ADDENDA AND CORRIGENDA TO THE BUDGET OF THE GOVERNMENT OF BOMBAY FOR 1926-27.

Page No.	Head, etc., concerned.	*For*	*Read*
22	Insert "*162*" below figure 2,22,45 against 22, General Administration (Reserved). and delete "*162*" below figure 1,54 against 22, General Administration (Transferred).		
34	Head line	Statement ...	Statement V.
73	Paragraph 92, clause (3) ...	31st March 1925 ...	31st March 1926.
77	Last line	Bombay Department .	Bombay Development.
102	Paragraph 192, line 5 ...	increase ...	decrease.
213	Line 7	3,16,63 ...	3,16,69.
227	Appendix A—		
	Omit the following words below heading—		
	(In thousands of rupees).		
253	New items under the head XIII—Irrigation—		
	After item 8 add items 8 (*a*) and 8 (*b*) printed on the reverse.		
285	Before item 86 add the following—		
	Minister in charge—Honourable Sir Ghulam Hussain Hidayatallah, Kt.		
290	New items under the head 55, Construction of Irrigation—		
	After item 93 add item 93 (*a*) printed on the reverse.		

G. WILES,
Secretary to the Government of Bombay,
Finance Department.

FINANCE DEPARTMENT:
Bombay Castle, 18th February 1926.

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XIII.—Irrigation, Navigation, etc.—Working Expenses. (Reserved).

MEMBER IN CHARGE—The Honourable Mr. COWASJI JEHANGIR.

ITEM 8 (*a*).—Temporary measurers and karkuns for the irrigation management of the Nira Right Bank Canal in the Malsiras Division.

Recurring ...	Rs. 2,970	Non-recurring	Rs. *Nil.*
Total	„ 2,970	Ultimate annual recurring ...	„ 3,240

Remarks.—As the Nira Right Bank Canal is now ready it is expected that water will be let into that Canal up to mile 72 in the Malsiras Division where rabi irrigation of about 4,500 acres is anticipated during the year 1926. The following establishment will, therefore, be required for the management of irrigation :—

	Rs.
2 Measurers at Rs. 35 per mensem each	770
2 Canal karkuns at Rs. 30 per mensem each	660
4 Sectional karkuns at Rs. 20 per mensem each	880
Horse allowance at Rs. 7-8-0 each to the measurers, canal karkuns and sectional karkuns	660
Total ...	2,970

ITEM 8 (*b*).—Sectional Inspectors, Canal Inspectors, etc., for the management of the irrigation on the Nira Right Bank Canal in the Lonand Division.

Recurring ...	Rs. 20,974	Non-recurring	Rs. *Nil.*
Total ...	„ 20,974	Ultimate annual recurring ...	„ 21,334

Remarks.—As the Nira Right Bank Canal is now ready, regular irrigation will start next year.

The programme for the next year includes the following figures of irrigation :—

Sugar cane	500 acres.
Rabi	20,000 acres.
Monsoon	1,500 acres.

The following temporary establishment is absolutely necessary to establish irrigation on proper lines :—

	Rs.
6 Sectional Inspectors at Rs. 50 per mensem each for 9 months ...	2,700
4 Canal Inspectors at Rs. 25 per mensem each for 9 months ...	900
24 Patkaries at Rs. 18 per mensem each for 9 months	3,888
2 Measurers at Rs. 40 per mensem each for 9 months	720
8 Measurers at Rs. 35 per mensem each for 9 months	2,520
25 Khalasis for measurers at Rs. 16 per mensem each for 9 months ...	3,600
3 Sectional Inspectors at Rs. 50 per mensem each for 3 months ...	450
5 Canal Inspectors at Rs. 30 per mensem each for 3 months ...	450
10 Patkaries at Rs. 18 per mensem each for 3 months	540
7 Khalasis at Rs. 16 per mensem each for 3 months	336
2 Signallers at Rs. 50 per mensem each for 11 months	1,100
2 Khalasis for 2 signallers at Rs. 16 per mensem each for 11 months...	352
3 Khalasis for 3 Sectional Officers at Rs. 16 per mensem each for 11 months	528
1 Marathi clerk at Rs. 50 per mensem for 11 months	550
2 Marathi karkuns at Rs. 40 per mensem each for 11 months under Canal Officer	880
1 Measurer at Rs. 50 per mensem for 11 months under Canal Officer...	550
Travelling allowance	910
Total ...	20,974

55, Construction of Irrigation (Reserved).

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 93 (*a*).—One temporary nurse at Rs. 150 per mensem for Hospital at Sukkur.

Recurring ...	Rs. 1,650	Non-recurring ...	Rs. *Nil.*
Total ...	„ 1,650	Ultimate annual recurring ...	„ 1,800

Remarks.—The nurse is required for a hospital to be opened at Sukkur for the establishment employed on the Lloyd Barrage and Canals Construction Project. The establishment of a hospital at Sukkur was contemplated in the Lloyd Barrage and Canal Construction Project. The building is under construction and is expected to be completed by March 1926.

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